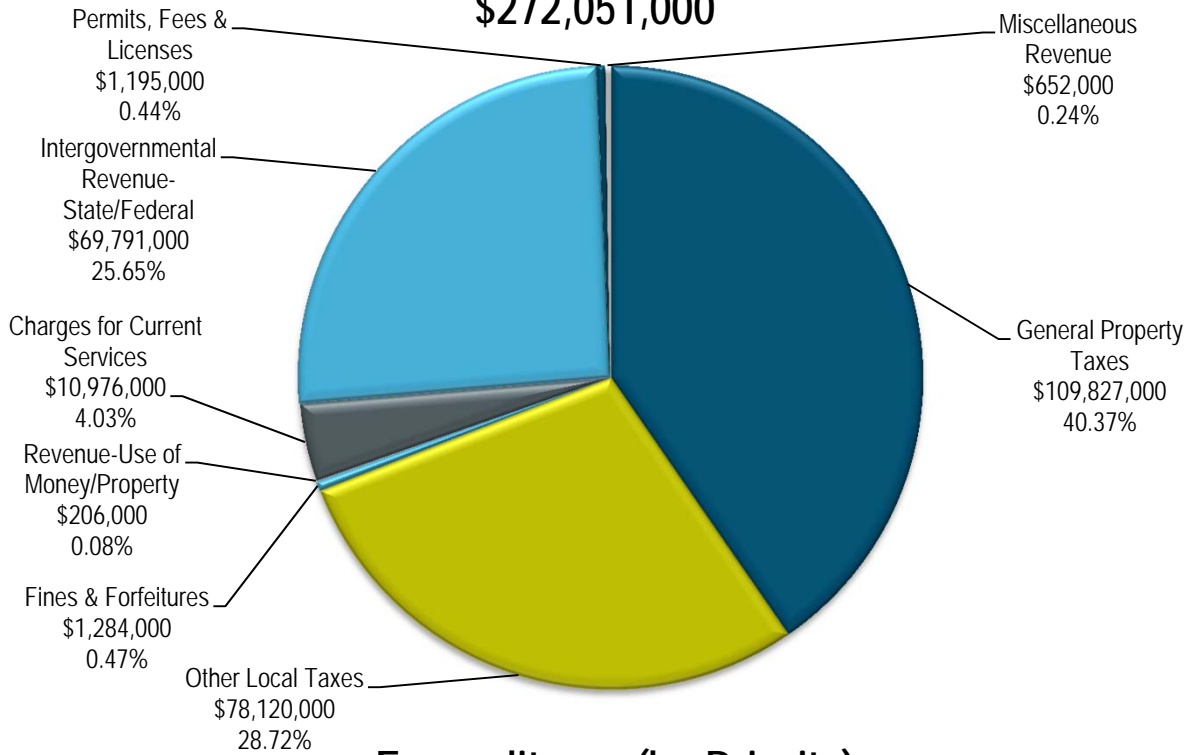
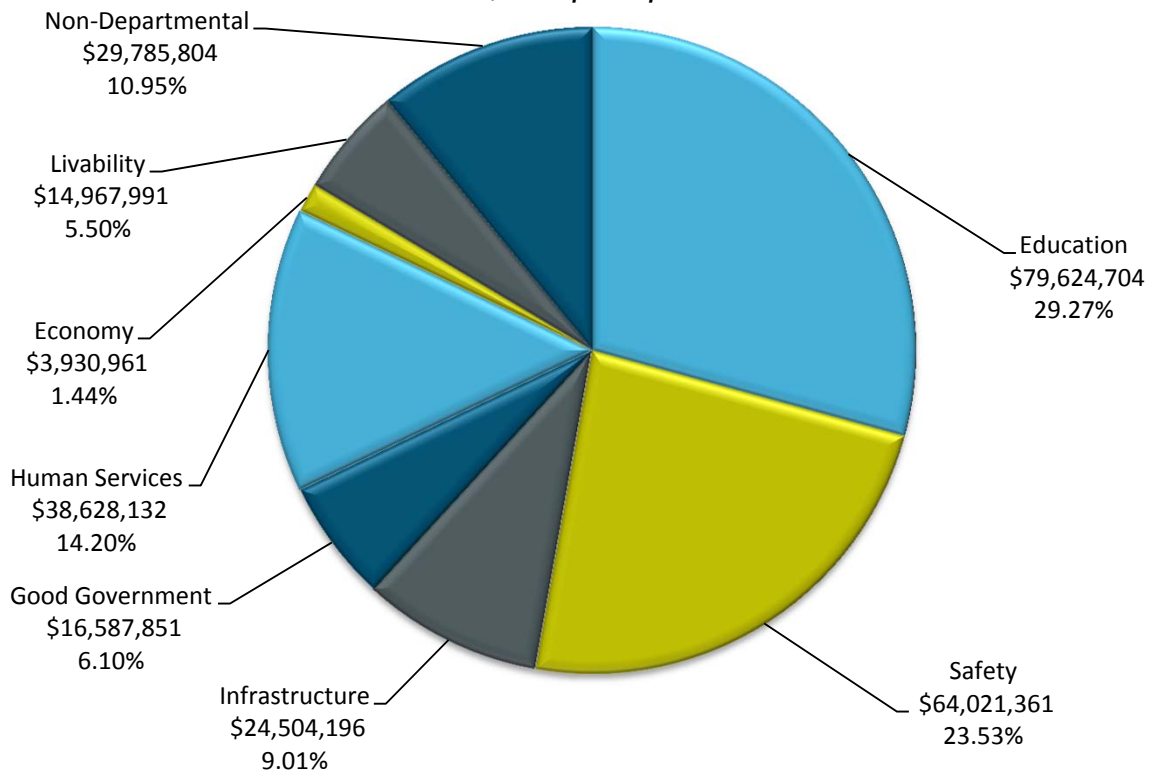


## FINANCIAL SUMMARY

### REVENUES \$272,051,000



### Expenditures (by Priority) \$272,051,000



# FINANCIAL SUMMARY

## REVENUE & EXPENDITURE SUMMARY

### REVENUE

| <u>GENERAL FUND</u>                     | <u>ADOPTED<br/>BUDGET<br/>FY 2014-15</u> | <u>ADOPTED<br/>BUDGET<br/>FY 2015-16</u> | <u>DOLLAR<br/>INCREASE<br/>(DECREASE)</u> |
|---|--|--|---|
| General Property Taxes                  | \$106,079,000                            | \$109,827,000                            | \$3,748,000                               |
| Other Local Taxes                       | 73,803,000                               | 78,120,000                               | \$4,317,000                               |
| Fines & Forfeitures                     | 1,276,000                                | 1,284,000                                | \$8,000                                   |
| Revenue-Use of Money/Property           | 185,000                                  | 206,000                                  | \$21,000                                  |
| Charges for Current Services            | 10,426,000                               | 10,976,000                               | \$550,000                                 |
| Intergovernmental Revenue-State/Federal | 66,638,000                               | 69,791,000                               | \$3,153,000                               |
| Permits, Fees & Licenses                | 1,136,000                                | 1,195,000                                | \$59,000                                  |
| Miscellaneous Revenue                   | 604,000                                  | 652,000                                  | \$48,000                                  |
| <b>TOTAL - GENERAL FUND</b>             | <b>\$260,147,000</b>                     | <b>\$272,051,000</b>                     | <b>\$11,904,000</b>                       |

### PROPRIETARY FUNDS

#### Enterprise Funds:

|                                    |                    |                     |                    |
|------------------------------------|--------------------|---------------------|--------------------|
| Stormwater Utility Fund            | \$2,950,340        | \$4,548,573         | \$1,598,233        |
| Civic Facilities Fund              | 2,141,109          | 2,138,890           | (2,219)            |
| Parking Fund                       | 3,217,998          | 3,495,000           | 277,002            |
| <b>SUBTOTAL - ENTERPRISE FUNDS</b> | <b>\$8,309,447</b> | <b>\$10,182,463</b> | <b>\$1,873,016</b> |

#### Internal Service Funds:

|  |                     |                     |                    |
|--|---------------------|---------------------|--------------------|
| Fleet Management Fund                    | \$5,861,453         | \$6,719,158         | \$857,705          |
| Risk Management Fund                     | 15,821,044          | 15,756,089          | (64,955)           |
| Technology Fund                          | 6,278,998           | 6,777,425           | 498,427            |
| <b>SUBTOTAL - INTERNAL SERVICE FUNDS</b> | <b>\$27,961,495</b> | <b>\$29,252,672</b> | <b>\$1,291,177</b> |

|                                  |                     |                     |                    |
|----------------------------------|---------------------|---------------------|--------------------|
| <b>TOTAL - PROPRIETARY FUNDS</b> | <b>\$36,270,942</b> | <b>\$39,435,135</b> | <b>\$3,164,193</b> |
|----------------------------------|---------------------|---------------------|--------------------|

### SCHOOL FUND \*

|                             |               |               |               |
|-----------------------------|---------------|---------------|---------------|
| Roanoke City Public Schools | \$172,751,898 | \$171,528,039 | (\$1,223,859) |
|-----------------------------|---------------|---------------|---------------|

|                           |                      |                      |                     |
|---------------------------|----------------------|----------------------|---------------------|
| <b>TOTAL OF ALL FUNDS</b> | <b>\$469,169,840</b> | <b>\$483,014,174</b> | <b>\$13,844,334</b> |
|---------------------------|----------------------|----------------------|---------------------|

\* School Fund includes the School General Fund, School Food Services Fund, and the School Athletics Fund

# FINANCIAL SUMMARY

## EXPENDITURES

| <u>GENERAL FUND</u>                      | <u>ADOPTED<br/>BUDGET<br/>FY 2014-15</u> | <u>ADOPTED<br/>BUDGET<br/>FY 2015-16</u> | <u>DOLLAR<br/>INCREASE<br/>(DECREASE)</u> |
|--|--|--|---|
| Economy                                  | \$3,731,234                              | \$3,930,961                              | \$199,727                                 |
| Education                                | 76,291,729                               | 79,624,704                               | 3,332,975                                 |
| Good Government                          | 16,596,948                               | 16,587,851                               | (9,097)                                   |
| Human Services                           | 37,432,461                               | 38,628,132                               | 1,195,671                                 |
| Infrastructure                           | 19,146,756                               | 24,504,196                               | 5,357,440                                 |
| Livability                               | 15,324,248                               | 14,967,991                               | (356,257)                                 |
| Non-Departmental                         | 26,181,174                               | 29,785,804                               | 3,604,630                                 |
| Safety                                   | 65,442,450                               | 64,021,361                               | (1,421,089)                               |
| <b>TOTAL - GENERAL FUND</b>              | <b>\$260,147,000</b>                     | <b>\$272,051,000</b>                     | <b>\$11,904,000</b>                       |
| <br><u>PROPRIETARY FUNDS</u>             |  |  |   |
| <u>Enterprise Funds:</u>                 |  |  |   |
| Stormwater Utility Fund                  | \$2,950,340                              | \$4,548,573                              | \$1,598,233                               |
| Civic Facilities Fund                    | 2,141,109                                | 2,138,890                                | (2,219)                                   |
| Parking Fund                             | 3,217,998                                | 3,495,000                                | 277,002                                   |
| <b>SUBTOTAL - ENTERPRISE FUNDS</b>       | <b>\$8,309,447</b>                       | <b>\$10,182,463</b>                      | <b>\$1,873,016</b>                        |
| <br><u>Internal Service Funds:</u>       |  |  |   |
| Fleet Management Fund                    | \$5,861,453                              | \$6,719,158                              | \$857,705                                 |
| Risk Management Fund                     | 15,821,044                               | 15,756,089                               | (64,955)                                  |
| Technology Fund                          | 6,278,998                                | 6,777,425                                | 498,427                                   |
| <b>SUBTOTAL - INTERNAL SERVICE FUNDS</b> | <b>\$27,961,495</b>                      | <b>\$29,252,672</b>                      | <b>\$1,291,177</b>                        |
| <br><b>TOTAL - PROPRIETARY FUNDS</b>     | <br><b>\$36,270,942</b>                  | <br><b>\$39,435,135</b>                  | <br><b>\$3,164,193</b>                    |
| <br><u>SCHOOL FUND</u>                   |  |  |   |
| Roanoke City Public Schools              | \$172,751,898                            | \$171,528,039                            | (\$1,223,859)                             |
| <br><b>TOTAL OF ALL FUNDS</b>            | <br><b>\$469,169,840</b>                 | <br><b>\$483,014,174</b>                 | <br><b>\$13,844,334</b>                   |

## REVENUE

| CATEGORY/PROGRAM                                | ACTUAL<br>REVENUES<br>FY 2012-13 | ACTUAL<br>REVENUES<br>FY 2013-14 | BUDGET<br>REVENUES<br>FY 2014-15 | ACTUAL<br>REVENUES<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE) |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|-------------------------|
| <b>GENERAL FUND</b>                             |                                  |                                  |                                  |                                  |                                 |                         |
| <b><u>GENERAL PROPERTY TAXES:</u></b>           |                                  |                                  |                                  |                                  |                                 |                         |
| Current Real Estate Tax                         | \$77,699,545                     | \$77,165,067                     | \$77,090,000                     | \$39,713,635                     | \$79,550,000                    | \$2,460,000             |
| Delinquent Real Estate Tax                      | 1,837,729                        | 1,904,007                        | 1,900,000                        | 766,984                          | 2,100,000                       | 200,000                 |
| Downtown District Tax - Current                 | 498,534                          | 504,070                          | 522,000                          | 268,624                          | 546,000                         | 24,000                  |
| Downtown District Tax - Delinquent              | 2,698                            | 6,558                            | 7,000                            | 3,051                            | 7,000                           | 0                       |
| Williamson Road District Tax - Current          | 93,128                           | 95,165                           | 99,000                           | 51,140                           | 101,000                         | 2,000                   |
| Williamson Road District Tax - Delinquent       | 2,938                            | 2,191                            | 3,000                            | 2,571                            | 3,000                           | 0                       |
| Current Year Personal Property                  | 19,112,965                       | 19,512,701                       | 19,690,000                       | (1,207,479)                      | 19,987,000                      | 297,000                 |
| Short-Term Rental Tax                           | 84,864                           | 90,751                           | 80,000                           | 70,373                           | 110,000                         | 30,000                  |
| Delinquent Personal Property Tax                | (169,622)                        | 532,310                          | 425,000                          | 1,164,667                        | 600,000                         | 175,000                 |
| Interest Paid on PP Refunds                     | (79,055)                         | (10,538)                         | (15,000)                         | (5,307)                          | (15,000)                        | 0                       |
| Public Service Corporations                     | 1,894,671                        | 1,988,651                        | 2,000,000                        | 1,293,822                        | 2,088,000                       | 88,000                  |
| Downtown District Public Service                | 27,360                           | 28,249                           | 28,000                           | 16,137                           | 28,000                          | 0                       |
| Delinquent Public Service - Real Property       | 0                                | 0                                | 0                                | 0                                | 0                               | 0                       |
| Public Service Corporations - Personal Property | 2,993,893                        | 2,887,192                        | 2,800,000                        | (107,413)                        | 2,950,000                       | 150,000                 |
| Delinquent Public Service - Personal Property   | 0                                | 0                                | 0                                | 0                                | 0                               | 0                       |
| Penalties and Interest                          | 1,476,250                        | 1,485,633                        | 1,450,000                        | 771,615                          | 1,772,000                       | 322,000                 |
| <b>TOTAL - GENERAL PROPERTY TAXES</b>           | <b>\$105,475,898</b>             | <b>\$106,192,008</b>             | <b>\$106,079,000</b>             | <b>\$42,802,419</b>              | <b>\$109,827,000</b>            | <b>\$3,748,000</b>      |
| <b><u>OTHER LOCAL TAXES:</u></b>                |                                  |                                  |                                  |                                  |                                 |                         |
| Sales Tax 1%                                    | \$19,437,336                     | \$19,236,561                     | \$19,238,000                     | \$6,746,827                      | \$20,500,000                    | \$1,262,000             |
| Utility Consumer Tax                            | 9,325,645                        | 9,486,778                        | 9,429,000                        | 3,783,936                        | 9,449,000                       | 20,000                  |
| Cigarette Tax                                   | 2,431,242                        | 2,332,535                        | 2,263,000                        | 1,149,880                        | 2,218,000                       | (45,000)                |
| Recordation and Probate Tax                     | 947,178                          | 863,485                          | 918,000                          | 554,992                          | 1,022,000                       | 104,000                 |
| Business and Occupational Licenses              | 12,550,814                       | 12,812,877                       | 12,846,000                       | 224,998                          | 12,998,000                      | 152,000                 |
| Transient Room Tax                              | 3,391,403                        | 3,874,018                        | 3,881,000                        | 2,210,789                        | 4,267,000                       | 386,000                 |
| Admissions Tax                                  | 417,015                          | 439,693                          | 447,000                          | 225,454                          | 434,000                         | (13,000)                |
| Telephone Surcharge Tax (E911)                  | 0                                | 0                                | 0                                | 0                                | 0                               | 0                       |
| Motor Vehicle License                           | 2,069,531                        | 2,046,686                        | 2,143,000                        | 459,778                          | 2,760,000                       | 617,000                 |
| Franchise Taxes                                 | 479,215                          | 485,678                          | 477,000                          | 79,610                           | 463,000                         | (14,000)                |
| Prepared Foods & Beverage Tax                   | 12,874,902                       | 13,225,652                       | 13,659,000                       | 5,564,998                        | 15,476,000                      | 1,817,000               |
| Bank Franchise Tax                              | 1,558,030                        | 1,586,786                        | 1,600,000                        | (114,427)                        | 1,700,000                       | 100,000                 |
| Telecommunications Tax                          | 7,115,248                        | 6,994,183                        | 6,902,000                        | 2,329,580                        | 6,833,000                       | (69,000)                |
| <b>TOTAL - OTHER LOCAL TAXES</b>                | <b>\$72,597,560</b>              | <b>\$73,384,932</b>              | <b>\$73,803,000</b>              | <b>\$23,216,415</b>              | <b>\$78,120,000</b>             | <b>\$4,317,000</b>      |
| <b><u>PERMITS, FEES &amp; LICENSES:</u></b>     |                                  |                                  |                                  |                                  |                                 |                         |
| Dog Licenses                                    | \$63,302                         | \$62,759                         | \$65,000                         | \$25,664                         | \$60,000                        | (\$5,000)               |
| Permits and Fees                                | 903,601                          | 1,029,776                        | 1,071,000                        | 533,323                          | 1,135,000                       | 64,000                  |
| <b>TOTAL - PERMITS, FEES &amp; LICENSES</b>     | <b>\$966,903</b>                 | <b>\$1,092,534</b>               | <b>\$1,136,000</b>               | <b>\$558,987</b>                 | <b>\$1,195,000</b>              | <b>\$59,000</b>         |

# REVENUE

| CATEGORY/PROGRAM  | ACTUAL<br>REVENUES<br>FY 2012-13 | ACTUAL<br>REVENUES<br>FY 2013-14 | BUDGET<br>REVENUES<br>FY 2014-15 | ACTUAL<br>REVENUES<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE) |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|-------------------------|
| <b>GENERAL FUND</b>                                     |                                  |                                  |                                  |                                  |                                 |                         |
| <b><u>FINES AND FORFEITURES:</u></b>                    |                                  |                                  |                                  |                                  |                                 |                         |
| General District Court                                  | \$484,000                        | \$465,612                        | \$517,000                        | \$201,752                        | \$400,000                       | (\$117,000)             |
| Circuit Court   | 2,557                            | 12,302                           | 10,000                           | 1,989                            | 8,000                           | (2,000)                 |
| J & D Relations Court                                   | 2,769                            | 2,904                            | 3,000                            | 289                              | 3,000                           | 0                       |
| Court Judgment Collection Fees                          | 122,804                          | 139,675                          | 133,000                          | 83,327                           | 150,000                         | 17,000                  |
| Circuit Court Judge Collection Fees                     | 42,902                           | 42,830                           | 44,000                           | 33,639                           | 50,000                          | 6,000                   |
| Commonwealth Collection Fees                            | 8,611                            | 8,770                            | 9,000                            | 4,513                            | 9,000                           | 0                       |
| Local Training Academy Fee                              | 6,002                            | 2,280                            | 2,000                            | 958                              | 2,000                           | 0                       |
| Parking Tickets   | 242,870                          | 287,570                          | 0                                | 0                                | 0                               | 0                       |
| Collection Fees   | 711,986                          | 474,482                          | 499,000                          | 134,188                          | 601,000                         | 102,000                 |
| Miscellaneous   | 58,331                           | 60,720                           | 59,000                           | 20,830                           | 61,000                          | 2,000                   |
| <b>TOTAL - FINES AND FORFEITURES</b>                    | <b>\$1,682,831</b>               | <b>\$1,497,145</b>               | <b>\$1,276,000</b>               | <b>\$481,486</b>                 | <b>\$1,284,000</b>              | <b>\$8,000</b>          |
| <b><u>REVENUE FROM USE OF MONEY &amp; PROPERTY:</u></b> |                                  |                                  |                                  |                                  |                                 |                         |
| Collection Fees   | \$8,424                          | \$9,365                          | \$9,000                          | \$3,859                          | \$9,000                         | \$0                     |
| Interest on Investments                                 | (30,110)                         | 9,980                            | 65,000                           | 19,303                           | 70,000                          | 5,000                   |
| Interest Inc-Budget Stabilization                       | 60,158                           | 43,736                           | 0                                | 11,482                           | 0                               | 0                       |
| Rental of Miscellaneous Property                        | 111,834                          | 146,502                          | 111,000                          | 58,702                           | 127,000                         | 16,000                  |
| <b>TOTAL - REVENUE FROM USE OF MONEY &amp; PROPERTY</b> | <b>\$150,305</b>                 | <b>\$209,583</b>                 | <b>\$185,000</b>                 | <b>\$93,346</b>                  | <b>\$206,000</b>                | <b>\$21,000</b>         |
| <b><u>INTERGOVERNMENTAL REVENUES:</u></b>               |                                  |                                  |                                  |                                  |                                 |                         |
| <b><u>Grants in Aid Commonwealth:</u></b>               |                                  |                                  |                                  |                                  |                                 |                         |
| <b><u>Non-Categorical Aid</u></b>                       |                                  |                                  |                                  |                                  |                                 |                         |
| Current Personal Property - State Share                 | \$8,075,992                      | \$8,076,000                      | \$8,076,000                      | \$667,260                        | \$8,076,000                     | \$0                     |
| Recordation Tax from State                              | 231,362                          | 241,328                          | 222,000                          | 146,608                          | 198,000                         | (24,000)                |
| Sales and Use Tax - Mobile Homes                        | 2,953                            | 3,150                            | 4,000                            | 525                              | 1,000                           | (3,000)                 |
| Rolling Stock Tax                                       | 212,381                          | 223,888                          | 224,000                          | 213,251                          | 214,000                         | (10,000)                |
| Rental Car Tax  | 601,690                          | 864,100                          | 900,000                          | 475,375                          | 900,000                         | 0                       |
| Local Aid to Commonwealth                               | (1,129,794)                      | 0                                | 0                                | (729,353)                        | 0                               | 0                       |
| <b>Subtotal - Non-Categorical Aid</b>                   | <b>\$7,994,583</b>               | <b>\$9,408,467</b>               | <b>\$9,426,000</b>               | <b>\$773,664</b>                 | <b>\$9,389,000</b>              | <b>(\$37,000)</b>       |
| <b><u>Shared Expenses</u></b>                           |                                  |                                  |                                  |                                  |                                 |                         |
| Commonwealth's Attorney                                 | \$921,109                        | \$1,033,325                      | \$1,031,000                      | \$329,031                        | \$1,097,000                     | \$66,000                |
| Sheriff   | 6,871,451                        | 7,018,268                        | 7,190,000                        | 2,281,604                        | 7,419,000                       | 229,000                 |
| Commissioner of the Revenue                             | 235,612                          | 246,274                          | 245,000                          | 81,056                           | 249,000                         | 4,000                   |
| Treasurer   | 243,189                          | 265,839                          | 260,000                          | 83,757                           | 272,000                         | 12,000                  |
| Registrar   | 56,786                           | 43,807                           | 55,000                           | 0                                | 60,000                          | 5,000                   |
| Clerk of Circuit Court                                  | 136,595                          | 145,000                          | 0                                | 0                                | -                               | 0                       |
| <b>Subtotal - Shared Expenses</b>                       | <b>\$8,464,742</b>               | <b>\$8,752,514</b>               | <b>\$8,781,000</b>               | <b>\$2,775,448</b>               | <b>\$9,097,000</b>              | <b>\$316,000</b>        |
| <b><u>Social Services</u></b>                           |                                  |                                  |                                  |                                  |                                 |                         |
| IV-E Foster Care  | \$0                              | \$1,869,811                      | \$2,450,000                      | \$829,304                        | \$2,450,000                     | \$0                     |
| IV-E Adoptions  | 0                                | 5,237,753                        | 5,200,000                        | 2,339,599                        | 5,800,000                       | 600,000                 |
| Independent Living Grant                                | 80,368                           | 71,411                           | 81,000                           | 35,369                           | 59,000                          | (22,000)                |
| Aged, Blind & Disabled                                  | 756,550                          | 729,439                          | 822,000                          | 275,680                          | 780,000                         | (42,000)                |
| VISSTA  | 0                                | 0                                | 0                                | 0                                | 0                               | 0                       |
| Aid to Dependent Children                               | 508                              | 908                              | 3,000                            | 0                                | 3,000                           | 0                       |
| General Relief  | 10,614                           | 10,098                           | 13,000                           | 2,163                            | 0                               | (13,000)                |
| Foster Care   | 8,626,763                        | 0                                | 0                                | 0                                | 0                               | 0                       |
| General Administration                                  | 4,512,884                        | 9,640,385                        | 9,636,000                        | 4,838,929                        | 9,789,000                       | 153,000                 |
| Refugee Program   | 16,388                           | 79,426                           | 83,000                           | 7,514                            | 83,000                          | 0                       |
| Employment Services                                     | 413,811                          | 0                                | 0                                | 0                                | 0                               | 0                       |
| Other Purchased Services                                | 169,483                          | 0                                | 0                                | 0                                | 0                               | 0                       |
| Adm. Dir. Social Services                               | 4,628,186                        | 0                                | 0                                | 0                                | 0                               | 0                       |
| Day Care  | 0                                | 0                                | 0                                | 0                                | 0                               | 0                       |
| Cost Allocation Plan                                    | 292,308                          | 288,317                          | 292,000                          | 0                                | 292,000                         | 0                       |
| CSA - State Pool Allocation                             | 4,670,000                        | 7,024,129                        | 6,401,000                        | 1,241,903                        | 7,210,000                       | 809,000                 |
| CSA - State Supplemental                                | 1,815,428                        | (101,409)                        | 0                                | 0                                | 0                               | 0                       |

# REVENUE

| CATEGORY/PROGRAM                                     | ACTUAL<br>REVENUES<br>FY 2012-13 | ACTUAL<br>REVENUES<br>FY 2013-14 | BUDGET<br>REVENUES<br>FY 2014-15 | ACTUAL<br>REVENUES<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE) |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|-------------------------|
| <b>GENERAL FUND</b>                                  |                                  |                                  |                                  |                                  |                                 |                         |
| <b>INTERGOVERNMENTAL REVENUES: (Continued)</b>       |                                  |                                  |                                  |                                  |                                 |                         |
| <b>Grants in Aid - Commonwealth (Continued)</b>      |                                  |                                  |                                  |                                  |                                 |                         |
| <b><u>Social Services: (Continued)</u></b>           |                                  |                                  |                                  |                                  |                                 |                         |
| CSA - State Administration                           | 34,639                           | 34,369                           | 35,000                           | 270                              | 35,000                          | 0                       |
| Child Day Care Quality Initiative                    | 20,252                           | 20,313                           | 20,000                           | 2,321                            | 20,000                          | 0                       |
| State Adoptions                                      | 0                                | 1,316,222                        | 2,000,000                        | 619,342                          | 1,800,000                       | (200,000)               |
| Employment Services - VIEW                           | 0                                | 439,813                          | 622,000                          | 186,380                          | 612,000                         | (10,000)                |
| Employment Services-SNAPET                           | 0                                | 14,594                           | 37,000                           | 8,833                            | 37,000                          | 0                       |
| Family Preservation and Support                      | 0                                | 21,949                           | 23,000                           | 3,369                            | 19,000                          | (4,000)                 |
| Adult Services                                       | 0                                | 59,054                           | 63,000                           | 22,068                           | 58,000                          | (5,000)                 |
| Respite Care   | 0                                | 7,270                            | 10,000                           | 5,450                            | 10,000                          | 0                       |
| Safe and Stable Families                             | 0                                | 76,247                           | 93,000                           | 54,392                           | 94,000                          | 1,000                   |
| Foster Parent Training                               | 0                                | 7,211                            | 10,000                           | 2,433                            | 10,000                          | 0                       |
| Adult Protective Services                            | 0                                | 15,176                           | 16,000                           | 6,539                            | 16,000                          | 0                       |
| Subtotal - Social Services                           | \$26,048,182                     | \$26,862,487                     | \$27,910,000                     | \$10,481,856                     | \$29,177,000                    | \$885,000               |
| <b><u>Other Categorical Aid</u></b>                  |                                  |                                  |                                  |                                  |                                 |                         |
| Public Facilities Sales Tax Rebate                   | \$418,155                        | \$582,831                        | \$443,000                        | \$141,833                        | \$443,000                       | \$0                     |
| Street Maintenance                                   | 12,295,516                       | 12,657,426                       | 13,044,000                       | 7,271,370                        | 14,195,000                      | 1,151,000               |
| Jail Per Diem  | 447,443                          | 621,280                          | 500,000                          | 218,055                          | 950,000                         | 450,000                 |
| Revenue Sharing-Transportation                       | 0                                | 0                                | 0                                | 0                                | 0                               | 0                       |
| E-911 Wireless                                       | 545,205                          | 609,789                          | 601,000                          | 310,615                          | 575,000                         | (26,000)                |
| Library  | 152,907                          | 156,690                          | 157,000                          | 78,333                           | 155,000                         | (2,000)                 |
| Emergency Medical Services                           | 79,119                           | 0                                | 0                                | 0                                | 0                               | 0                       |
| Law Enforcement                                      | 5,339,407                        | 5,339,408                        | 5,339,000                        | 2,669,704                        | 5,339,000                       | 0                       |
| State Fund for Train/Fire EMS                        | 10,490                           | 17,420                           | 15,000                           | 6,440                            | 15,000                          | 0                       |
| USDA - Crisis Intervention Center                    | 0                                | 0                                | 0                                | 0                                | 0                               | 0                       |
| Virginia Dept. of Emergency Mangement Reimbursement  | 269,844                          | 59,809                           | 0                                | 255,900                          | 0                               | 0                       |
| Spay & Neuter Contributions                          | 2,261                            | 2,307                            | 2,000                            | 324                              | 2,000                           | 0                       |
| VJCCCA Programs                                      | 394,210                          | 394,210                          | 394,000                          | 197,106                          | 394,000                         | 0                       |
| Subtotal - Other Categorical Aid                     | \$19,954,557                     | \$20,441,169                     | \$20,495,000                     | \$11,149,680                     | \$22,068,000                    | \$1,573,000             |
| <b>SUBTOTAL - Grants in Aid - Commonwealth</b>       | <b>\$62,462,064</b>              | <b>\$65,464,637</b>              | <b>\$66,612,000</b>              | <b>\$25,180,649</b>              | <b>\$69,731,000</b>             | <b>\$3,119,000</b>      |
| <b><u>Grants in Aid - Federal Government</u></b>     |                                  |                                  |                                  |                                  |                                 |                         |
| ARRA - Sheriff                                       | \$0                              | \$0                              | \$0                              | \$0                              | \$0                             | \$0                     |
| ARRA - Social Services                               | 0                                | 0                                | 0                                | 0                                | 0                               | 0                       |
| Emergency Management Assistance                      | 2,116                            | 33,739                           | 26,000                           | 53,387                           | 60,000                          | 34,000                  |
| <b>SUBTOTAL - Grants in Aid - Federal Government</b> | <b>\$2,116</b>                   | <b>\$33,739</b>                  | <b>\$26,000</b>                  | <b>\$53,387</b>                  | <b>\$60,000</b>                 | <b>\$34,000</b>         |
| <b>TOTAL - INTERGOVERNMENTAL REVENUES</b>            | <b>\$62,464,180</b>              | <b>\$65,498,375</b>              | <b>\$66,638,000</b>              | <b>\$25,234,036</b>              | <b>\$69,791,000</b>             | <b>\$3,153,000</b>      |
| <b><u>CHARGES FOR CURRENT SERVICES:</u></b>          |                                  |                                  |                                  |                                  |                                 |                         |
| Court Costs  | \$1,393,295                      | \$1,351,850                      | \$1,402,000                      | \$558,156                        | \$1,433,000                     | 31,000                  |
| Commonwealth's Attorney Fees                         | 11,961                           | 12,324                           | 10,000                           | 5,549                            | 12,000                          | 2,000                   |
| Streets and Sidewalks                                | 1,270                            | 2,001                            | 1,000                            | 981                              | 2,000                           | 1,000                   |
| Sanitation Charges                                   | 350,299                          | 266,536                          | 313,000                          | 94,003                           | 312,000                         | (1,000)                 |
| Library Charges                                      | 159,950                          | 148,925                          | 140,000                          | 51,110                           | 174,000                         | 34,000                  |
| Public Safety  | 3,442,851                        | 3,428,125                        | 3,275,000                        | 1,540,870                        | 3,794,000                       | 519,000                 |
| Central Services                                     | 288,000                          | 359,000                          | 359,000                          | 359,000                          | 359,000                         | 0                       |
| Interfund Services                                   | 2,546,044                        | 2,540,493                        | 2,125,000                        | 1,790,548                        | 2,520,000                       | 395,000                 |
| Sheriff/Jail   | 1,850,524                        | 2,020,998                        | 1,934,000                        | 781,490                          | 1,674,000                       | (260,000)               |
| Recreation Programs                                  | 451,140                          | 244,010                          | 240,000                          | 105,047                          | 230,000                         | (10,000)                |
| Social Service Reimbursements                        | 43,594                           | 32,356                           | 13,000                           | 3,918                            | 31,000                          | 18,000                  |
| Global Spectrum                                      | 137,453                          | 182,746                          | 169,000                          | 75,515                           | 176,000                         | 7,000                   |
| Athletics  | 0                                | 84,629                           | 68,000                           | 26,434                           | 73,000                          | 5,000                   |
| Community Recreation                                 | 0                                | 14,472                           | 25,000                           | 11,017                           | 28,000                          | 3,000                   |
| Park Programming                                     | 0                                | 1,589                            | 0                                | 1,850                            | 0                               | 0                       |
| Outdoor Education                                    | 0                                | 81,498                           | 124,000                          | 102,549                          | 127,000                         | 3,000                   |
| Sponsorships & Development                           | 0                                | 7,159                            | 228,000                          | 3,240                            | 31,000                          | (197,000)               |
| <b>TOTAL - CHARGES FOR CURRENT SERVICES</b>          | <b>\$10,676,379</b>              | <b>\$10,778,711</b>              | <b>\$10,426,000</b>              | <b>\$5,511,276</b>               | <b>\$10,976,000</b>             | <b>\$550,000</b>        |

## REVENUE

| CATEGORY/PROGRAM                     | ACTUAL<br>REVENUES<br>FY 2012-13 | ACTUAL<br>REVENUES<br>FY 2013-14 | BUDGET<br>REVENUES<br>FY 2014-15 | ACTUAL<br>REVENUES<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE) |
|--------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|-------------------------|
| <b>GENERAL FUND</b>                  |                                  |                                  |                                  |                                  |                                 |                         |
| <b><u>MISCELLANEOUS:</u></b>         |                                  |                                  |                                  |                                  |                                 |                         |
| <b><u>Operating:</u></b>             |                                  |                                  |                                  |                                  |                                 |                         |
| Miscellaneous                        | \$373,618                        | \$467,722                        | \$463,000                        | \$231,125                        | \$537,000                       | \$74,000                |
| Grants and Donations                 | 95,073                           | 70,557                           | 96,000                           | 30,288                           | 79,000                          | (17,000)                |
| Sale of Property and Materials       | 73,490                           | 53,910                           | 45,000                           | 9,125                            | 36,000                          | (9,000)                 |
| <b>Subtotal - Operating</b>          | <b>\$542,181</b>                 | <b>\$592,189</b>                 | <b>\$604,000</b>                 | <b>\$270,538</b>                 | <b>\$652,000</b>                | <b>\$48,000</b>         |
| <b><u>Non-operating:</u></b>         |                                  |                                  |                                  |                                  |                                 |                         |
| Insurance Recoveries                 | \$37,440                         | \$20,869                         | \$0                              | \$0                              | \$0                             | \$0                     |
| Unrealized Gain (Loss) on Investment | (1,286)                          | 1,685                            | 0                                | 0                                | 0                               | 0                       |
| Transfer from Other Funds            | 81,916                           | 266,126                          | 0                                | 28,930                           | 0                               | 0                       |
| <b>Subtotal - Non-operating</b>      | <b>\$118,069</b>                 | <b>\$288,681</b>                 | <b>\$0</b>                       | <b>\$28,930</b>                  | <b>\$0</b>                      | <b>\$0</b>              |
| <b>TOTAL - MISCELLANEOUS</b>         | <b>\$660,251</b>                 | <b>\$880,870</b>                 | <b>\$604,000</b>                 | <b>\$299,468</b>                 | <b>\$652,000</b>                | <b>\$48,000</b>         |
| <b>TOTAL - GENERAL FUND</b>          | <b>\$ 254,674,307</b>            | <b>\$ 259,534,158</b>            | <b>\$ 260,147,000</b>            | <b>\$ 98,197,433</b>             | <b>\$ 272,051,000</b>           | <b>\$ 11,904,000</b>    |

NOTE: The City of Roanoke has estimated the year-end fund balance (see Page 75); however, these funds are not used as a revenue source for funding recurring operating expenditures (see Financial Policy Statements in the "Citizen's Guide" page 27).

## REVENUE

| CATEGORY/PROGRAM                       | ACTUAL<br>REVENUES<br>FY 2012-13 | ACTUAL<br>REVENUES<br>FY 2013-14 | BUDGET<br>REVENUES<br>FY 2014-15 | ACTUAL<br>REVENUES<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE)   |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|---------------------------|
| <b>PROPRIETARY FUND</b>                |                                  |                                  |                                  |                                  |                                 |                           |
| <b><u>ENTERPRISE FUNDS:</u></b>        |                                  |                                  |                                  |                                  |                                 |                           |
| <b><u>STORMWATER UTILITY FUND:</u></b> |                                  |                                  |                                  |                                  |                                 |                           |
| <b><u>Operating Revenue:</u></b>       |                                  |                                  |                                  |                                  |                                 |                           |
| Operating Revenue:                     | \$0                              | \$0                              | \$1,700,000                      | \$987,364                        | \$3,741,985                     | \$2,041,985               |
| Subtotal - Operating Revenue           | <u>\$0</u>                       | <u>\$0</u>                       | <u>\$1,700,000</u>               | <u>\$987,364</u>                 | <u>\$3,741,985</u>              | <u>\$2,041,985</u>        |
| <b><u>Non-Operating Revenue:</u></b>   |                                  |                                  |                                  |                                  |                                 |                           |
| Interest on Investments                | \$0                              | \$0                              | \$0                              | \$114                            | \$0                             | \$0                       |
| Transfer from General                  | 0                                | 25,000                           | 1,250,340                        | 624,845                          | 806,588                         | (443,752)                 |
| Transfer from Capital Projects         | 0                                | 69,525                           | 0                                | 75,000                           | 0                               | \$0                       |
| Subtotal - Non-Operating Revenue       | <u>\$0</u>                       | <u>\$94,525</u>                  | <u>\$1,250,340</u>               | <u>\$699,959</u>                 | <u>\$806,588</u>                | <u>(\$443,752)</u>        |
| <b>TOTAL - STORMWATER UTILITY FUND</b> | <u><u>\$0</u></u>                | <u><u>\$94,525</u></u>           | <u><u>\$2,950,340</u></u>        | <u><u>\$1,687,324</u></u>        | <u><u>\$4,548,573</u></u>       | <u><u>\$1,598,233</u></u> |
| <b><u>CIVIC FACILITIES FUND:</u></b>   |                                  |                                  |                                  |                                  |                                 |                           |
| <b><u>Operating Revenue:</u></b>       |                                  |                                  |                                  |                                  |                                 |                           |
| Insurance Recoveries                   | \$0                              | \$0                              | \$0                              | \$0                              | \$0                             | \$0                       |
| Civic Facilities Rentals               | 0                                | (194)                            | 0                                | 0                                | 0                               | 0                         |
| Civic Facilities Fees                  | 0                                | 194                              | 0                                | 0                                | 0                               | 0                         |
| Event Expenses                         | 0                                | 0                                | 0                                | 0                                | 0                               | 0                         |
| Commissions                            | 0                                | 0                                | 0                                | 0                                | 0                               | 0                         |
| Operating Revenue                      | 75,000                           | 75,000                           | 0                                | 0                                | 0                               | 0                         |
| Subtotal - Operating Revenue           | <u>\$75,000</u>                  | <u>\$75,000</u>                  | <u>\$0</u>                       | <u>\$0</u>                       | <u>\$0</u>                      | <u>\$0</u>                |
| <b><u>Non-Operating Revenue:</u></b>   |                                  |                                  |                                  |                                  |                                 |                           |
| Interest on Investments                | (\$630)                          | (\$50)                           | \$0                              | (\$179)                          | \$0                             | \$0                       |
| Miscellaneous                          | 0                                | 0                                | 0                                | 0                                | 0                               | 0                         |
| Commissions                            | 0                                | 0                                | 0                                | 0                                | 0                               | 0                         |
| Transfer from General                  | 2,026,136                        | 2,034,194                        | 2,141,109                        | 1,070,555                        | 2,138,890                       | (2,219)                   |
| Transfer from Capital Project Fund     | 0                                | 0                                | 0                                | 0                                | 0                               | 0                         |
| Unrealized Gain on Investments         | (38)                             | 39                               | 0                                | 0                                | 0                               | 0                         |
| Bond Premium Amort                     | 72,498                           | 95,119                           | 0                                | 49,096                           | 0                               | 0                         |
| Subtotal - Non-Operating Revenue       | <u>\$2,097,965</u>               | <u>\$2,129,302</u>               | <u>\$2,141,109</u>               | <u>\$1,119,471</u>               | <u>\$2,138,890</u>              | <u>(\$2,219)</u>          |
| <b>TOTAL - CIVIC FACILITIES FUND</b>   | <u><u>\$2,172,965</u></u>        | <u><u>\$2,204,302</u></u>        | <u><u>\$2,141,109</u></u>        | <u><u>\$1,119,471</u></u>        | <u><u>\$2,138,890</u></u>       | <u><u>(\$2,219)</u></u>   |



## REVENUE

| CATEGORY/PROGRAM                        | ACTUAL<br>REVENUES<br>FY 2012-13 | ACTUAL<br>REVENUES<br>FY 2013-14 | BUDGET<br>REVENUES<br>FY 2014-15 | ACTUAL<br>REVENUES<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE) |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|-------------------------|
| <b>PROPRIETARY FUND</b>                 |                                  |                                  |                                  |                                  |                                 |                         |
| <b>ENTERPRISE FUNDS:</b>                |                                  |                                  |                                  |                                  |                                 |                         |
| <b><u>PARKING FUND:</u></b>             |                                  |                                  |                                  |                                  |                                 |                         |
| <b><u>Operating Revenue:</u></b>        |                                  |                                  |                                  |                                  |                                 |                         |
| Parking Violations-All Sites            | \$400,082                        | \$382,062                        | \$429,998                        | \$207,367                        | \$420,000                       | (\$9,998)               |
| Market Parking Garage                   | 467,385                          | 463,925                          | 435,000                          | 189,688                          | 448,000                         | 13,000                  |
| Elmwood Park Parking Garage             | 534,551                          | 566,506                          | 542,000                          | 305,175                          | 642,000                         | 100,000                 |
| Center In the Square Parking Garage     | 314,280                          | 363,454                          | 335,000                          | 180,772                          | 371,000                         | 36,000                  |
| Church Avenue Parking Garage            | 585,309                          | 556,460                          | 543,000                          | 304,880                          | 675,000                         | 132,000                 |
| Tower Parking Garage                    | 370,387                          | 399,644                          | 378,000                          | 215,646                          | 437,000                         | 59,000                  |
| Gainsboro Parking Garage                | 130,199                          | 119,731                          | 129,000                          | 41,134                           | 103,000                         | (26,000)                |
| Campbell Parking Garage                 | 93,109                           | 124,418                          | 119,000                          | 67,188                           | 168,000                         | 49,000                  |
| Williamson Road Surface Lots            | 86,995                           | 90,094                           | 90,000                           | 40,497                           | 0                               | (90,000)                |
| Higher Ed Center Surface Lot            | 54,553                           | 54,835                           | 56,000                           | 24,928                           | 45,000                          | (11,000)                |
| Market Surface Lot                      | 24,986                           | 31,027                           | 28,000                           | 19,541                           | 39,000                          | 11,000                  |
| Other Surface Lots                      | 152,456                          | 230,618                          | 133,000                          | 67,727                           | 147,000                         | 14,000                  |
| <b>Subtotal - Operating Revenue</b>     | <b>\$3,214,293</b>               | <b>\$3,382,773</b>               | <b>\$3,217,998</b>               | <b>\$1,664,542</b>               | <b>\$3,495,000</b>              | <b>\$277,002</b>        |
| <b><u>Non-Operating Revenue:</u></b>    |                                  |                                  |                                  |                                  |                                 |                         |
| Interest on Investments                 | \$2,741                          | \$2,076                          | \$0                              | \$804                            | \$0                             | \$0                     |
| Miscellaneous                           | 90,296                           | 1,053,754                        | 0                                | 0                                | 0                               | 0                       |
| Transfers from Other Funds              | 0                                | 0                                | 0                                | 125,000                          | 0                               | 0                       |
| Bond Premium Amort                      | 58,685                           | 71,118                           | 0                                | 36,620                           | 0                               | 0                       |
| Unrealized Gain (Loss) on Investment    | (86)                             | 111                              | 0                                | 0                                | 0                               | 0                       |
| <b>Subtotal - Non-Operating Revenue</b> | <b>\$151,636</b>                 | <b>\$1,127,059</b>               | <b>\$0</b>                       | <b>\$162,424</b>                 | <b>\$0</b>                      | <b>\$0</b>              |
| <b>TOTAL - PARKING FUND</b>             | <b><u>\$3,365,929</u></b>        | <b><u>\$4,509,832</u></b>        | <b><u>\$3,217,998</u></b>        | <b><u>\$1,826,967</u></b>        | <b><u>\$3,495,000</u></b>       | <b><u>\$277,002</u></b> |

## REVENUE

| CATEGORY/PROGRAM | ACTUAL<br>REVENUES<br>FY 2012-13 | ACTUAL<br>REVENUES<br>FY 2013-14 | BUDGET<br>REVENUES<br>FY 2014-15 | ACTUAL<br>REVENUES<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE) |
|------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|-------------------------|
|------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|-------------------------|

### INTERNAL SERVICE FUNDS:

#### FLEET MANAGEMENT FUND:

##### Operating Revenue:

|                                     |                    |                    |                    |                    |                    |                  |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| Sale of Surplus Property            | \$186,586          | \$95,029           | \$100,000          | \$18,222           | \$100,000          | \$0              |
| Charges for Services                | 6,525,752          | 6,410,803          | 5,761,453          | 3,131,194          | 6,619,158          | 857,705          |
| <b>Subtotal - Operating Revenue</b> | <b>\$6,712,338</b> | <b>\$6,505,832</b> | <b>\$5,861,453</b> | <b>\$3,149,416</b> | <b>\$6,719,158</b> | <b>\$857,705</b> |

##### Non-Operating Revenue:

|   |                  |                  |            |                  |            |            |
|---|------------------|------------------|------------|------------------|------------|------------|
| Capital Contribution                    | \$399,972        | \$188,481        | \$0        | \$0              | \$0        | \$0        |
| Interest on Investments                 | 4,184            | 3,147            | 0          | 893              | 0          | 0          |
| Miscellaneous                           | 1,624            | 11,507           | 0          | 0                | 0          | 0          |
| Transfer from General Fund              | 281,154          | 256,877          | 0          | 200,000          | 0          | 0          |
| Transfer from Parking Fund              | 0                | 0                | 0          | 0                | 0          | 0          |
| Transfer from Debt Service Fund         | 0                | 0                | 0          | 0                | 0          | 0          |
| Unrealized Gain (Loss) on Investment    | (193)            | 231              | 0          | 0                | 0          | 0          |
| <b>Subtotal - Non-Operating Revenue</b> | <b>\$686,741</b> | <b>\$460,243</b> | <b>\$0</b> | <b>\$200,893</b> | <b>\$0</b> | <b>\$0</b> |

|                                      |                           |                           |                           |                           |                           |                         |
|--------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| <b>TOTAL - FLEET MANAGEMENT FUND</b> | <b><u>\$7,399,079</u></b> | <b><u>\$6,966,075</u></b> | <b><u>\$5,861,453</u></b> | <b><u>\$3,350,309</u></b> | <b><u>\$6,719,158</u></b> | <b><u>\$857,705</u></b> |
|--------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|

#### RISK MANAGEMENT FUND:

##### Operating Revenue:

|                                     |                     |                     |                     |                    |                     |                   |
|-------------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|-------------------|
| Charges for Services                | \$16,317,751        | \$15,735,933        | \$15,821,044        | \$8,270,074        | \$15,756,089        | (\$64,955)        |
| <b>Subtotal - Operating Revenue</b> | <b>\$16,317,751</b> | <b>\$15,735,933</b> | <b>\$15,821,044</b> | <b>\$8,270,074</b> | <b>\$15,756,089</b> | <b>(\$64,955)</b> |

##### Non-Operating Revenue:

|   |                            |                            |                            |                           |                            |                          |
|---|----------------------------|----------------------------|----------------------------|---------------------------|----------------------------|--------------------------|
| Interest on Investments                 | \$41,084                   | \$30,822                   | \$0                        | \$8,222                   | \$0                        | \$0                      |
| Miscellaneous                           | 0                          | 0                          | 0                          | 1,922                     | 0                          | 0                        |
| Transfers from Other Funds              | 2,141,000                  | 99,416                     | 0                          | 0                         | 0                          | 0                        |
| Unrealized Gain on Investment           | (1,277)                    | 1,622                      | 0                          | 0                         | 0                          | 0                        |
| <b>Subtotal - Non-Operating Revenue</b> | <b>\$2,180,807</b>         | <b>\$131,860</b>           | <b>\$0</b>                 | <b>\$10,144</b>           | <b>\$0</b>                 | <b>\$0</b>               |
| <b>TOTAL - RISK MANAGEMENT FUND</b>     | <b><u>\$18,498,558</u></b> | <b><u>\$15,867,793</u></b> | <b><u>\$15,821,044</u></b> | <b><u>\$8,280,218</u></b> | <b><u>\$15,756,089</u></b> | <b><u>(\$64,955)</u></b> |

#### TECHNOLOGY FUND:

##### Operating Revenue:

|                                     |                    |                    |                    |                    |                    |                  |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| Charges for Services                | \$5,897,803        | \$6,017,001        | \$6,278,998        | \$3,126,545        | \$6,777,425        | \$498,427        |
| <b>Subtotal - Operating Revenue</b> | <b>\$5,897,803</b> | <b>\$6,017,001</b> | <b>\$6,278,998</b> | <b>\$3,126,545</b> | <b>\$6,777,425</b> | <b>\$498,427</b> |

##### Non-Operating Revenue:

|   |                  |                  |            |                  |            |                    |
|---|------------------|------------------|------------|------------------|------------|--------------------|
| Interest on Investments                 | \$6,153          | \$6,434          | \$0        | \$1,926          | \$0        | (\$6,434)          |
| Miscellaneous                           | 84,136           | 46,094           | 0          | 39,002           | 0          | (46,094)           |
| Transfers from General Funds            | 772,828          | 407,605          | 0          | 104,175          | 0          | (407,605)          |
| Transfers from Parking Fund             | 0                | 0                | 0          | 917              | 0          | 0                  |
| Transfers from Capital Project Fund     | 25,000           | 45,788           | 0          | 75,000           | 0          | (45,788)           |
| Transfer from Risk Management Fund      | 0                | 0                | 0          | 0                | 0          | 0                  |
| Transfer from Debt Service Fund         | 0                | 0                | 0          | 0                | 0          | 0                  |
| Unrealized Gain (Loss) on Investments   | (364)            | 379              | 0          | 0                | 0          | (379)              |
| Bond Premium Amort                      | 12,122           | 20,157           | 0          | 10,078           | 0          | (20,157)           |
| <b>Subtotal - Non-Operating Revenue</b> | <b>\$899,875</b> | <b>\$526,458</b> | <b>\$0</b> | <b>\$231,098</b> | <b>\$0</b> | <b>(\$505,922)</b> |

|                                |                           |                           |                           |                           |                           |                         |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| <b>TOTAL - TECHNOLOGY FUND</b> | <b><u>\$6,797,679</u></b> | <b><u>\$6,543,459</u></b> | <b><u>\$6,278,998</u></b> | <b><u>\$3,357,643</u></b> | <b><u>\$6,777,425</u></b> | <b><u>(\$7,495)</u></b> |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|

# EXPENDITURES

| CATEGORY/PROGRAM                                     | ACTUAL<br>EXPEND.<br>FY 2012-13 | ACTUAL<br>EXPEND.<br>FY 2013-14 | ADOPTED<br>BUDGET<br>FY 2014-15 | ACTUAL<br>EXPEND.<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE) |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------|
| <b>GENERAL FUND</b>                                  |                                 |                                 |                                 |                                 |                                 |                         |
| <b><u>COMMUNITY DEVELOPMENT:</u></b>                 |                                 |                                 |                                 |                                 |                                 |                         |
| Affiliations & Contributions                         | \$2,090,890                     | \$2,841,963                     | \$2,912,007                     | \$1,682,778                     | \$3,230,838                     | \$318,831               |
| Economic Development                                 | 1,587,957                       | 1,856,166                       | 1,557,766                       | 580,270                         | 1,612,307                       | 54,541                  |
| Neighborhood Services                                | 1,202,322                       | 1,205,745                       | 1,293,692                       | 680,221                         | 1,382,760                       | 89,068                  |
| Neighborhood Support                                 | 91,992                          | 106,009                         | 116,974                         | 59,967                          | 120,657                         | 3,683                   |
| Planning, Building & Development                     | 1,133,340                       | 1,205,434                       | 1,286,419                       | 676,690                         | 1,429,736                       | 143,317                 |
| <b>TOTAL - COMMUNITY DEVELOPMENT</b>                 | <b>\$6,106,501</b>              | <b>\$7,215,317</b>              | <b>\$7,166,858</b>              | <b>\$3,679,926</b>              | <b>\$7,776,298</b>              | <b>\$609,440</b>        |
| <b><u>GENERAL GOVERNMENT ADMINISTRATION:</u></b>     |                                 |                                 |                                 |                                 |                                 |                         |
| Billings & Collections                               | \$874,464                       | \$0                             | \$0                             | \$0                             | \$0                             | \$0                     |
| Board of Equalization                                | 8,715                           | 9,739                           | 11,533                          | 1,991                           | 11,501                          | (32)                    |
| City Attorney  | 929,367                         | 1,094,561                       | 1,097,953                       | 558,411                         | 1,132,079                       | 34,126                  |
| City Clerk   | 450,730                         | 466,491                         | 475,975                         | 260,251                         | 498,268                         | 22,293                  |
| City Council   | 258,385                         | 263,669                         | 266,173                         | 137,156                         | 285,138                         | 18,965                  |
| City Manager   | 775,409                         | 852,404                         | 860,765                         | 470,446                         | 904,160                         | 43,395                  |
| City Treasurer                                       | 1,040,081                       | 1,273,873                       | 1,357,729                       | 632,277                         | 1,376,585                       | 18,856                  |
| Commissioner of the Revenue                          | 1,045,288                       | 1,105,846                       | 1,113,976                       | 594,868                         | 1,212,608                       | 98,632                  |
| Electoral Board                                      | 420,549                         | 465,622                         | 370,473                         | 221,842                         | 374,180                         | 3,707                   |
| Employee Health Services                             | 452,572                         | 762,262                         | 631,372                         | 396,589                         | 715,000                         | 83,628                  |
| Finance  | 1,957,883                       | 2,501,424                       | 2,540,351                       | 1,486,088                       | 2,717,182                       | 176,831                 |
| General Services                                     | 242,824                         | 274,567                         | 241,992                         | 142,888                         | 237,359                         | (4,633)                 |
| Human Resources                                      | 1,142,865                       | 1,338,376                       | 1,180,567                       | 699,883                         | 1,282,070                       | 101,503                 |
| Management & Budget                                  | 529,052                         | 578,178                         | 567,443                         | 289,467                         | 590,599                         | 23,156                  |
| Management Services                                  | 19,993                          | 0                               | 0                               | 0                               | 0                               | 0                       |
| Municipal Auditing                                   | 574,652                         | 644,139                         | 687,843                         | 336,837                         | 733,126                         | 45,283                  |
| Office of Communications                             | 382,250                         | 396,803                         | 377,336                         | 393,539                         | 390,689                         | 13,353                  |
| On-Street Parking                                    | 0                               | 255,983                         | 0                               | 0                               | 0                               | 0                       |
| Purchasing   | 454,481                         | 491,889                         | 501,425                         | 264,961                         | 501,368                         | (57)                    |
| Real Estate Valuation                                | 1,036,652                       | 1,105,774                       | 1,149,651                       | 604,577                         | 1,207,219                       | 57,568                  |
| <b>TOTAL - GENERAL GOVERNMENT<br/>ADMINISTRATION</b> | <b>\$12,596,210</b>             | <b>\$13,881,600</b>             | <b>\$13,432,557</b>             | <b>\$7,492,071</b>              | <b>\$14,169,131</b>             | <b>\$736,574</b>        |

# EXPENDITURES

| CATEGORY/PROGRAM                              | ACTUAL<br>EXPEND.<br>FY 2012-13 | ACTUAL<br>EXPEND.<br>FY 2013-14 | ADOPTED<br>BUDGET<br>FY 2014-15 | ACTUAL<br>EXPEND.<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE) |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------|
| <b>GENERAL FUND</b>                           |                                 |                                 |                                 |                                 |                                 |                         |
| <b><u>HEALTH AND WELFARE:</u></b>             |                                 |                                 |                                 |                                 |                                 |                         |
| Comprehensive Services Act                    | \$9,950,731                     | \$10,358,706                    | \$9,785,000                     | \$3,702,074                     | \$10,764,000                    | \$979,000               |
| Human Development Support                     | 1,960,287                       | 1,977,802                       | 1,991,157                       | 133,139                         | 1,996,157                       | 5,000                   |
| Human Service Agency Funding                  | 409,052                         | 409,052                         | 409,052                         | 212,101                         | 409,052                         | 0                       |
| Human Services Support                        | 259,350                         | 314,944                         | 286,727                         | 97,292                          | 290,312                         | 3,585                   |
| Social Services:                              | 0                               | 23,066,461                      | 24,965,334                      | 12,311,418                      | 25,709,579                      | 744,245                 |
| Administration                                | 1,858,130                       | 0                               | 0                               | 0                               | 0                               | 0                       |
| Employment Services                           | 1,448,599                       | 0                               | 0                               | 0                               | 0                               | 0                       |
| Foster Parent Training                        | 143,088                         | 0                               | 0                               | 0                               | 0                               | 0                       |
| Benefits                                      | 5,488,874                       | 0                               | 0                               | 0                               | 0                               | 0                       |
| Services                                      | 13,460,012                      | 0                               | 0                               | 0                               | 0                               | 0                       |
| VISSTA  | 0                               | 0                               | 0                               | 0                               | 0                               | 0                       |
| ARRA - Social Services - Services             | 0                               | 0                               | 0                               | 0                               | 0                               | 0                       |
| <b>TOTAL - HEALTH AND WELFARE</b>             | <b>\$34,978,123</b>             | <b>\$36,126,964</b>             | <b>\$37,437,270</b>             | <b>\$16,456,024</b>             | <b>\$39,169,100</b>             | <b>\$1,731,830</b>      |
| <b><u>JUDICIAL ADMINISTRATION:</u></b>        |                                 |                                 |                                 |                                 |                                 |                         |
| Circuit Court                                 | \$542,890                       | \$566,646                       | \$556,022                       | \$313,970                       | \$574,082                       | \$18,060                |
| Clerk of Circuit Court                        | 1,625,865                       | 1,678,698                       | 1,587,574                       | 820,565                         | 1,658,774                       | 71,200                  |
| Commonwealth's Attorney                       | 1,545,105                       | 1,656,119                       | 1,712,710                       | 916,318                         | 1,808,872                       | 96,162                  |
| Cost Collections Unit                         | 82,944                          | 85,650                          | 88,705                          | 43,695                          | 91,088                          | 2,383                   |
| General District Court                        | 41,229                          | 25,511                          | 28,872                          | 11,574                          | 27,860                          | (1,012)                 |
| Juvenile & Domestic Relations District Court: |                                 |                                 |                                 |                                 |                                 |                         |
| Court Services                                | 1,192,203                       | 1,098,155                       | 1,008,686                       | 436,171                         | 1,030,933                       | 22,247                  |
| Court Clerk                                   | 25,996                          | 24,035                          | 32,326                          | 14,787                          | 31,489                          | (837)                   |
| Magistrates Office                            | 4,744                           | 5,317                           | 6,841                           | 2,848                           | 6,510                           | (331)                   |
| Sheriff                                       | 2,908,916                       | 2,989,967                       | 2,880,154                       | 1,552,046                       | 3,208,814                       | 328,660                 |
| <b>TOTAL - JUDICIAL ADMINISTRATION</b>        | <b>\$7,969,894</b>              | <b>\$8,130,098</b>              | <b>\$7,901,890</b>              | <b>\$4,111,974</b>              | <b>\$8,438,422</b>              | <b>\$536,532</b>        |

# EXPENDITURES

| CATEGORY/PROGRAM                                 | ACTUAL<br>EXPEND.<br>FY 2012-13 | ACTUAL<br>EXPEND.<br>FY 2013-14 | ADOPTED<br>BUDGET<br>FY 2014-15 | ACTUAL<br>EXPEND.<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE) |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------|
| <b>GENERAL FUND</b>                              |                                 |                                 |                                 |                                 |                                 |                         |
| <b><u>NON-DEPARTMENTAL:</u></b>                  |                                 |                                 |                                 |                                 |                                 |                         |
| Contingencies                                    | \$0                             | \$0                             | (\$436,052)                     | \$0                             | (\$795,625)                     | (\$359,573)             |
| Miscellaneous                                    | 30,804                          | 32,080                          | 50,000                          | 5,477                           | 50,000                          | 0                       |
| Residual Fringe Benefits                         | 0                               | 1,575                           | 3,427,733                       | 10,607                          | 3,331,042                       | (96,691)                |
| Transfers to Other Funds:                        |                                 |                                 |                                 |                                 |                                 |                         |
| Budget Stabilization Reserve                     | 0                               | 0                               | 0                               | 0                               | 0                               | 0                       |
| Capital Projects Fund                            | 1,865,450                       | 1,687,067                       | 2,289,554                       | 620,688                         | 1,353,233                       | (936,321)               |
| Market Building Fund                             | 0                               | 0                               | 0                               | 0                               | 0                               | 0                       |
| Civic Facilities Fund                            | 2,026,136                       | 2,034,194                       | 2,141,109                       | 1,070,555                       | 2,138,890                       | (2,219)                 |
| Debt Service Fund                                | 14,008,939                      | 13,457,073                      | 11,773,339                      | 8,560,632                       | 13,116,023                      | 1,342,684               |
| Debt Service - Schools                           | 0                               | 0                               | 0                               | 0                               | 0                               | 0                       |
| Fleet Management Fund                            | 281,154                         | 256,877                         | 0                               | 200,000                         | 0                               | 0                       |
| Grant Fund                                       | 399,615                         | 456,323                         | 259,846                         | 298,239                         | 266,776                         | 6,930                   |
| Greater Roanoke Transit Company                  | 1,654,105                       | 1,527,146                       | 1,754,105                       | 1,315,577                       | 1,812,105                       | 58,000                  |
| Risk Management Fund                             | 2,141,000                       | 99,416                          | 875,000                         | 0                               | 1,000,000                       | 125,000                 |
| School Fund                                      | 73,870,214                      | 74,366,181                      | 74,541,200                      | 37,270,602                      | 77,794,000                      | 3,252,800               |
| Stormwater Fund                                  | 0                               | 25,000                          | 1,304,001                       | 693,119                         | 806,588                         | (497,413)               |
| Parking Fund                                     | 0                               | 0                               | 0                               | 0                               | 0                               | 0                       |
| Technology Fund                                  | 772,828                         | 407,605                         | 0                               | 104,175                         | 0                               | 0                       |
| <b>TOTAL - NON-DEPARTMENTAL</b>                  | <b>\$97,050,246</b>             | <b>\$94,350,537</b>             | <b>\$97,979,835</b>             | <b>\$50,149,671</b>             | <b>\$100,873,032</b>            | <b>\$2,893,197</b>      |
| <b><u>PARKS, RECREATION &amp; CULTURAL:</u></b>  |                                 |                                 |                                 |                                 |                                 |                         |
| Libraries  | 3,351,993                       | 3,517,324                       | 3,585,914                       | 1,941,068                       | 3,914,209                       | 328,295                 |
| Parks & Recreation - Administration              | 1,279,863                       | 1,282,330                       | 1,317,759                       | 805,407                         | 1,391,045                       | 73,286                  |
| Parks & Recreation - Parks & School Playgrounds  | 2,885,949                       | 3,042,977                       | 3,020,666                       | 1,602,739                       | 3,064,823                       | 44,157                  |
| Parks & Recreation - Recreation & Youth Services | 1,686,582                       | 1,648,669                       | 1,834,405                       | 981,342                         | 1,949,280                       | 114,875                 |
| Cultural Agency Funding                          | 278,220                         | 269,220                         | 269,220                         | 130,720                         | 269,220                         | 0                       |
| <b>TOTAL - PARKS, RECREATION &amp; CULTURAL</b>  | <b>\$9,482,607</b>              | <b>\$9,760,519</b>              | <b>\$10,027,964</b>             | <b>\$5,461,276</b>              | <b>\$10,588,577</b>             | <b>\$560,613</b>        |
| <b><u>PUBLIC SAFETY:</u></b>                     |                                 |                                 |                                 |                                 |                                 |                         |
| Building Inspections                             | 879,046                         | 844,350                         | 913,256                         | 464,557                         | 971,620                         | 58,364                  |
| E-911 Center & Wireless Divisions                | 2,748,585                       | 2,835,011                       | 3,122,292                       | 1,593,442                       | 3,114,544                       | (7,748)                 |
| Fire/EMS Department:                             |                                 |                                 |                                 |                                 |                                 |                         |
| Administration                                   | 632,876                         | 591,450                         | 661,655                         | 336,619                         | 729,804                         | 68,149                  |
| Airport Rescue                                   | 59,139                          | 44,691                          | 0                               | 21,181                          | 0                               | 0                       |
| Operations                                       | 18,262,517                      | 18,590,974                      | 18,264,859                      | 9,845,481                       | 19,048,544                      | 783,685                 |
| Support  | 1,092,207                       | 1,238,084                       | 963,920                         | 672,330                         | 1,172,702                       | 208,782                 |
| Emergency Management                             | 97,925                          | 108,850                         | 106,901                         | 59,706                          | 125,633                         | 18,732                  |

# EXPENDITURES

| CATEGORY/PROGRAM                             | ACTUAL<br>EXPEND.<br>FY 2012-13 | ACTUAL<br>EXPEND.<br>FY 2013-14 | ADOPTED<br>BUDGET<br>FY 2014-15 | ACTUAL<br>EXPEND.<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE)    |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------|
| <b>GENERAL FUND</b>                          |                                 |                                 |                                 |                                 |                                 |                            |
| <b><u>PUBLIC SAFETY:</u></b> (Continued)     |                                 |                                 |                                 |                                 |                                 |                            |
| Jail   | \$14,459,082                    | \$14,940,235                    | \$15,018,111                    | \$7,929,025                     | \$15,329,260                    | \$311,149                  |
| Outreach Detention                           | 252,038                         | 245,122                         | 266,325                         | 128,895                         | 281,814                         | 15,489                     |
| Police Department:                           |                                 |                                 |                                 |                                 |                                 |                            |
| Administration                               | 705,760                         | 1,293,762                       | 878,434                         | 1,083,555                       | 2,360,135                       | 1,481,701                  |
| Animal Control                               | 1,098,225                       | 1,335,541                       | 1,333,409                       | 661,295                         | 1,334,205                       | 796                        |
| Investigation                                | 3,962,623                       | 3,489,996                       | 4,161,090                       | 1,611,486                       | 2,930,603                       | (1,230,487)                |
| Patrol                                       | 13,622,320                      | 14,195,392                      | 12,873,846                      | 7,919,820                       | 14,038,330                      | 1,164,484                  |
| Services                                     | 2,832,445                       | 2,915,437                       | 2,932,492                       | 1,435,604                       | 2,814,440                       | (118,052)                  |
| Training                                     | 615,199                         | 636,170                         | 684,032                         | 288,569                         | 631,717                         | (52,315)                   |
| Youth Haven                                  | 576,082                         | 614,926                         | 579,178                         | 278,752                         | 640,195                         | 61,017                     |
| <b>TOTAL - PUBLIC SAFETY</b>                 | <b>\$61,896,070</b>             | <b>\$63,919,991</b>             | <b>\$62,759,800</b>             | <b>\$34,330,315</b>             | <b>\$65,523,546</b>             | <b>\$2,763,746</b>         |
| <b><u>PUBLIC WORKS:</u></b>                  |                                 |                                 |                                 |                                 |                                 |                            |
| Director of Public Works                     | \$150,150                       | \$158,603                       | \$166,026                       | \$97,676                        | \$174,558                       | \$8,532                    |
| Engineering                                  | 1,392,432                       | 1,514,797                       | 1,357,331                       | 767,299                         | 1,419,340                       | 62,009                     |
| Facilities Management - Building Maintenance | 4,289,126                       | 4,200,721                       | 4,301,302                       | 2,048,808                       | 4,970,989                       | 669,687                    |
| Facilities Management - Custodial Services   | 607,809                         | 598,461                         | 683,446                         | 309,026                         | 716,032                         | 32,586                     |
| Solid Waste Management                       | 6,443,177                       | 6,457,156                       | 6,277,854                       | 3,240,093                       | 6,734,727                       | 456,873                    |
| Transportation - Engineering & Operations    | 1,861,198                       | 1,880,997                       | 1,928,432                       | 1,013,783                       | 2,018,893                       | 90,461                     |
| Transportation - Paving Program              | 2,725,155                       | 3,394,368                       | 3,157,679                       | 836                             | 3,658,679                       | 501,000                    |
| Transportation - Snow Removal                | 141,069                         | 395,990                         | 110,826                         | 268,088                         | 218,033                         | 107,207                    |
| Transportation - Street Lighting             | 1,163,193                       | 1,282,611                       | 1,133,989                       | 498,166                         | 1,133,989                       | 0                          |
| Transportation - Street Maintenance          | 5,068,710                       | 4,973,465                       | 4,128,340                       | 1,979,837                       | 4,199,042                       | 70,702                     |
| Environmental Management                     | 214,783                         | 251,746                         | 195,601                         | 112,716                         | 268,612                         | 73,011                     |
| <b>TOTAL - PUBLIC WORKS</b>                  | <b>\$24,056,803</b>             | <b>\$25,108,915</b>             | <b>\$23,440,826</b>             | <b>\$10,336,328</b>             | <b>\$25,512,894</b>             | <b>\$2,072,068</b>         |
| <b>TOTAL - GENERAL FUND</b>                  | <b><u>\$254,136,454</u></b>     | <b><u>\$258,493,942</u></b>     | <b><u>\$260,147,000</u></b>     | <b><u>\$132,017,585</u></b>     | <b><u>\$272,051,000</u></b>     | <b><u>\$11,904,000</u></b> |

## EXPENDITURES

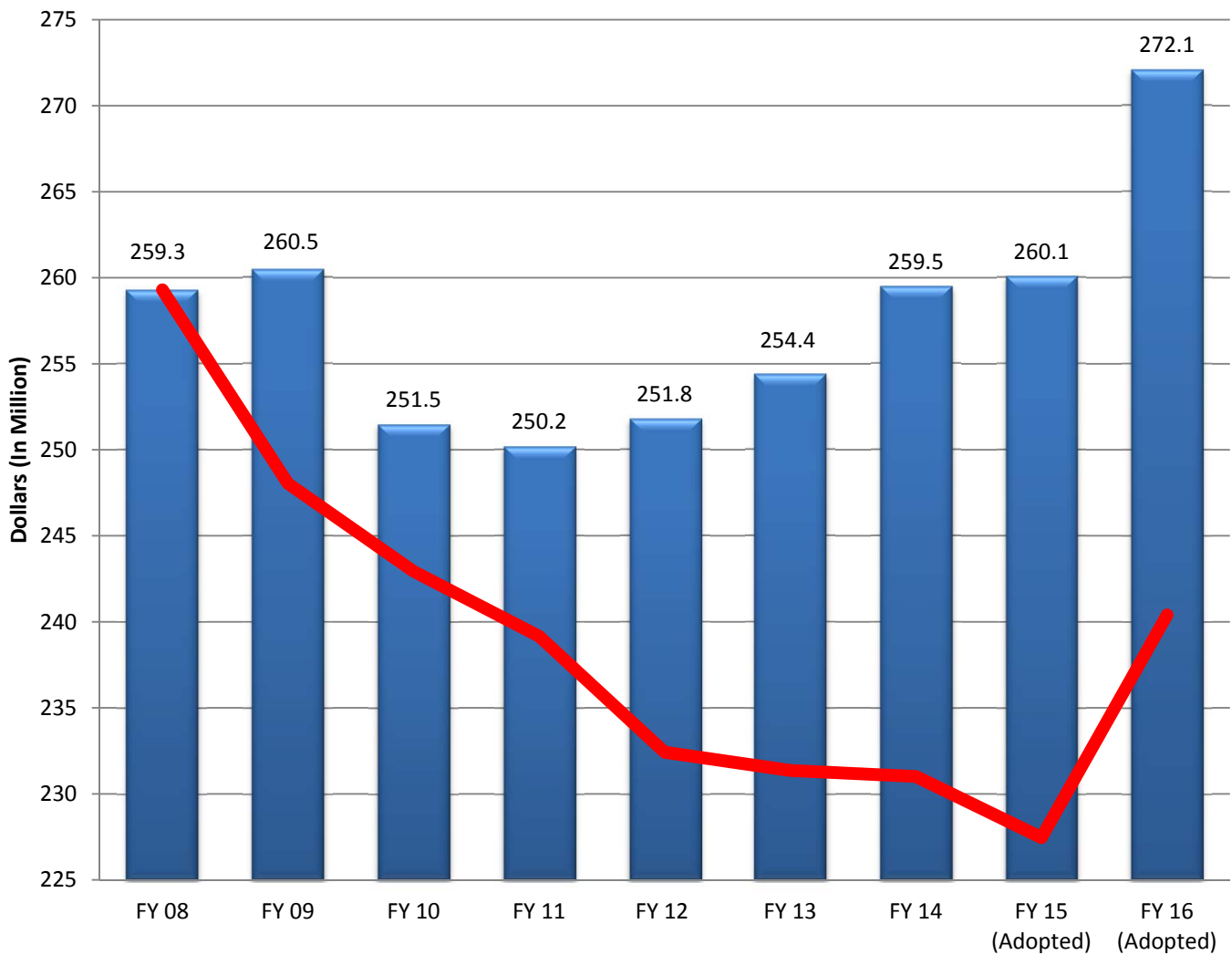
| CATEGORY/PROGRAM                       | ACTUAL<br>EXPEND.<br>FY 2012-13 | ACTUAL<br>EXPEND.<br>FY 2013-14 | ADOPTED<br>BUDGET<br>FY 2014-15 | ACTUAL<br>EXPEND.<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE) |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------|
| PROPRIETARY FUND                       |                                 |                                 |                                 |                                 |                                 |                         |
| <u>ENTERPRISE FUNDS:</u>               |                                 |                                 |                                 |                                 |                                 |                         |
| <u>STORMWATER UTILITY FUND</u>         |                                 |                                 |                                 |                                 |                                 |                         |
| Operations                             | \$0                             | \$67,799                        | \$2,740,650                     | \$891,716                       | \$4,052,025                     | \$1,311,375             |
| Debt Service                           | 0                               | 0                               | 209,690                         | 161,995                         | 496,548                         | 286,858                 |
| <b>TOTAL - STORMWATER UTILITY FUND</b> | <b>\$0</b>                      | <b>\$67,799</b>                 | <b>\$2,950,340</b>              | <b>\$1,053,711</b>              | <b>\$4,548,573</b>              | <b>\$1,598,233</b>      |
| <u>CIVIC FACILITIES FUND:</u>          |                                 |                                 |                                 |                                 |                                 |                         |
| Capital Outlay/Depreciation            | \$1,447,634                     | \$1,568,236                     | \$1,507,053                     | \$269,760                       | \$1,591,825                     | \$84,772                |
| Operations                             | 7,430                           | 33,255                          | 634,056                         | 18,258                          | 547,065                         | (86,991)                |
| Debt Service                           | 31,691                          | 0                               | 0                               | 0                               | 0                               | 0                       |
| <b>TOTAL - CIVIC FACILITIES FUND</b>   | <b><u>\$1,486,755</u></b>       | <b><u>\$1,601,491</u></b>       | <b><u>\$2,141,109</u></b>       | <b><u>\$288,018</u></b>         | <b><u>\$2,138,890</u></b>       | <b><u>(\$2,219)</u></b> |
| <u>PARKING FUND:</u>                   |                                 |                                 |                                 |                                 |                                 |                         |
| Campbell Garage                        | \$277,990                       | \$285,582                       | \$137,143                       | \$69,501                        | \$167,234                       | \$30,091                |
| Center in the Square Parking Garage    | 266,941                         | 261,266                         | 193,579                         | 88,903                          | 225,815                         | 32,236                  |
| Church Avenue Parking Garage           | 361,056                         | 340,237                         | 270,142                         | 128,391                         | 291,956                         | 21,814                  |
| Debt Service                           | 655,999                         | 924,442                         | 1,300,965                       | 291,193                         | 1,390,555                       | 89,590                  |
| Elmwood Park Garage                    | 193,445                         | 191,114                         | 149,881                         | 54,202                          | 179,213                         | 29,332                  |
| Elmwood Surface Lot                    | 22,370                          | 23,070                          | 21,790                          | 10,855                          | 22,468                          | 678                     |
| Gainsboro Parking Garage               | 304,436                         | 298,290                         | 176,414                         | 81,800                          | 208,456                         | 32,042                  |
| Higher Ed. Center Surface Lot          | 35,386                          | 35,674                          | 36,647                          | 18,308                          | 37,565                          | 918                     |
| Market Parking Garage                  | 428,949                         | 433,181                         | 259,045                         | 84,308                          | 281,093                         | 22,048                  |
| Market Surface Lot                     | 14,312                          | 14,007                          | 15,499                          | 6,701                           | 15,499                          | 0                       |
| Parking Coordination                   | 394,935                         | 464,191                         | 377,137                         | 184,521                         | 378,347                         | 1,210                   |
| Tower Parking Garage                   | 442,403                         | 490,996                         | 240,010                         | 127,883                         | 276,184                         | 36,174                  |
| Warehouse Row Surface Lot              | 18,065                          | 17,929                          | 20,119                          | 10,908                          | 20,615                          | 496                     |
| Williamson Road Surface Lot            | 19,016                          | 18,682                          | 19,627                          | 9,584                           | 0                               | (19,627)                |
| <b>TOTAL - PARKING FUND</b>            | <b><u>\$3,435,303</u></b>       | <b><u>\$3,798,659</u></b>       | <b><u>\$3,217,998</u></b>       | <b><u>\$1,167,058</u></b>       | <b><u>\$3,495,000</u></b>       | <b><u>\$277,002</u></b> |

## EXPENDITURES

| CATEGORY/PROGRAM                     | ACTUAL<br>EXPEND.<br>FY 2012-13 | ACTUAL<br>EXPEND.<br>FY 2013-14 | ADOPTED<br>BUDGET<br>FY 2014-15 | ACTUAL<br>EXPEND.<br>12/31/2014 | ADOPTED<br>BUDGET<br>FY 2015-16 | INCREASE/<br>(DECREASE)  |
|--------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------|
| <b>INTERNAL SERVICE FUNDS:</b>       |                                 |                                 |                                 |                                 |                                 |                          |
| <b>FLEET MANAGEMENT FUND:</b>        |                                 |                                 |                                 |                                 |                                 |                          |
| Operations                           | \$4,385,394                     | \$4,778,771                     | \$4,148,203                     | \$2,383,594                     | \$3,948,021                     | (\$200,182)              |
| Capital Outlay/Depreciation          | 2,354,653                       | 1,713,843                       | 1,713,250                       | 323,350                         | 2,771,137                       | 1,057,887                |
| Transfer to Other Funds              | 0                               | 0                               | 0                               | 77,438                          | 0                               | 0                        |
| <b>TOTAL - FLEET MANAGEMENT FUND</b> | <b><u>\$6,740,047</u></b>       | <b><u>\$6,492,614</u></b>       | <b><u>\$5,861,453</u></b>       | <b><u>\$2,784,382</u></b>       | <b><u>\$6,719,158</u></b>       | <b><u>\$857,705</u></b>  |
| <b>RISK MANAGEMENT FUND:</b>         |                                 |                                 |                                 |                                 |                                 |                          |
| Operations                           | \$1,139,089                     | \$948,290                       | \$1,132,683                     | \$869,550                       | \$1,163,185                     | \$30,502                 |
| Insurance                            | 16,733,688                      | 14,059,118                      | 14,688,361                      | 8,438,491                       | 14,592,904                      | (95,457)                 |
| <b>TOTAL - RISK MANAGEMENT FUND</b>  | <b><u>\$17,872,777</u></b>      | <b><u>\$15,007,408</u></b>      | <b><u>\$15,821,044</u></b>      | <b><u>\$9,308,042</u></b>       | <b><u>\$15,756,089</u></b>      | <b><u>(\$64,955)</u></b> |
| <b>TECHNOLOGY FUND:</b>              |                                 |                                 |                                 |                                 |                                 |                          |
| Technology Operations                | \$3,923,237                     | \$3,406,013                     | \$4,591,993                     | \$2,286,169                     | \$4,700,483                     | \$108,490                |
| Transfer to Other Funds              | 0                               | 16,472                          | 0                               | 0                               | 0                               | 0                        |
| Technology Capital                   | 3,524,030                       | 2,732,782                       | 650,000                         | 0                               | 950,000                         | 300,000                  |
| Radio Technology Operations          | 604,755                         | 682,244                         | 594,206                         | 330,104                         | 691,002                         | 96,796                   |
| Radio Technology Capital             | 181,523                         | 359,513                         | 442,799                         | 122,790                         | 435,940                         | (6,859)                  |
| <b>TOTAL - TECHNOLOGY FUND</b>       | <b><u>\$8,233,543</u></b>       | <b><u>\$7,197,023</u></b>       | <b><u>\$6,278,998</u></b>       | <b><u>\$2,739,063</u></b>       | <b><u>\$6,777,425</u></b>       | <b><u>\$498,427</u></b>  |



# Inflation Adjusted Adopted General Fund Budget Comparison



Red line represents inflation adjusted buying power in 2009 dollars

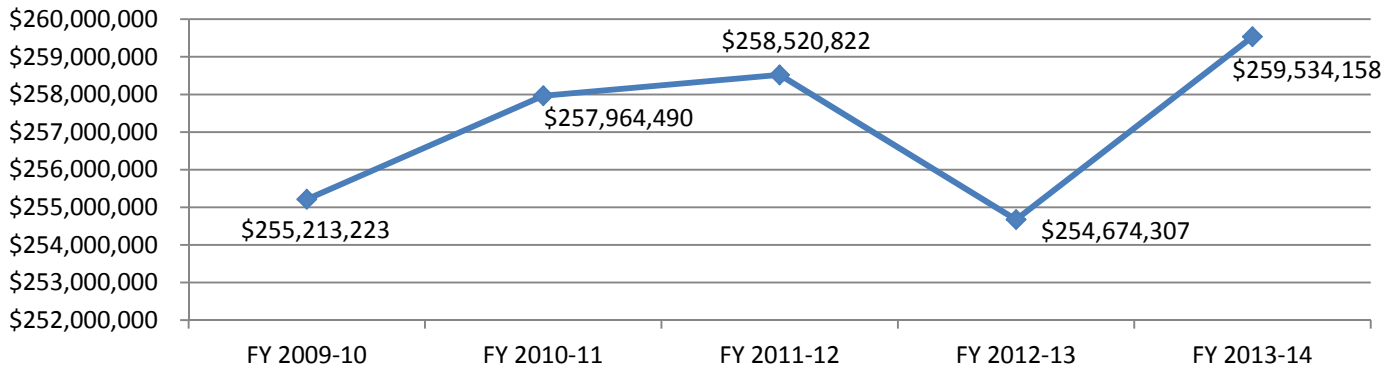
## Revenues, Expenses & Changes in Fund Balance Comparison

| GENERAL FUND                                     | ACTUAL<br>2011-12    | ACTUAL<br>2012-13    | ACTUAL<br>2013-14    | ADOPTED<br>2014-15   | ADOPTED<br>2015-16   |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES:</b>                                 |                      |                      |                      |                      |                      |
| Local Taxes                                      | \$181,456,770        | \$178,073,458        | \$179,576,940        | \$179,882,000        | \$187,947,000        |
| Permits, Fees & Licenses                         | 857,561              | 966,903              | 1,092,534            | 1,136,000            | 1,195,000            |
| Fines & Forfeitures                              | 1,531,145            | 1,682,831            | 1,497,145            | 1,276,000            | 1,284,000            |
| Rents and Interest                               | 211,767              | 150,305              | 209,583              | 185,000              | 206,000              |
| Intergovernmental                                | 63,605,284           | 62,464,180           | 65,498,375           | 66,638,000           | 69,791,000           |
| Charges for Services                             | 10,262,192           | 10,676,379           | 10,778,711           | 10,426,000           | 10,976,000           |
| Miscellaneous                                    | 596,103              | 660,251              | 880,870              | 604,000              | 652,000              |
| <b>Subtotal - Revenues and Transfers In</b>      | <b>\$258,520,822</b> | <b>\$254,674,307</b> | <b>\$259,534,158</b> | <b>\$260,147,000</b> | <b>\$272,051,000</b> |
| <b>LESS EXPENDITURES:</b>                        |                      |                      |                      |                      |                      |
| Community Development                            | \$5,803,371          | \$6,106,501          | \$7,166,858          | \$7,166,858          | \$7,776,298          |
| General Government                               | 12,849,602           | 12,596,210           | 13,432,557           | 13,432,557           | 14,169,131           |
| Health and Welfare                               | 36,935,132           | 34,978,123           | 37,437,270           | 37,437,270           | 39,169,100           |
| Judicial Administration                          | 7,582,122            | 7,969,894            | 7,901,890            | 7,901,890            | 8,438,422            |
| Nondepartmental                                  | 296,776              | 30,804               | 3,041,681            | 3,041,681            | 2,585,417            |
| Parks, Recreation & Cultural                     | 9,282,845            | 9,482,607            | 10,027,964           | 10,027,964           | 10,588,577           |
| Public Safety                                    | 60,624,597           | 61,896,070           | 62,759,800           | 62,759,800           | 65,523,546           |
| Public Works                                     | 23,908,670           | 24,056,803           | 23,440,826           | 23,440,826           | 25,512,894           |
| Transfers:                                       |                      |                      |                      |                      |                      |
| Capital Projects                                 | 2,771,261            | 1,865,450            | 2,289,554            | 2,289,554            | 1,353,233            |
| Debt Service                                     | 14,394,942           | 14,008,939           | 11,773,339           | 11,773,339           | 13,116,023           |
| Proprietary Funds                                | 5,236,420            | 6,875,223            | 4,770,214            | 6,074,215            | 5,757,583            |
| School Board Component Unit                      | 78,351,405           | 73,870,214           | 74,541,200           | 74,541,200           | 77,794,000           |
| Special Revenue                                  | 313,713              | 399,615              | 259,846              | 259,846              | 266,776              |
| <b>Subtotal - Expenditures and Transfers Out</b> | <b>\$258,350,855</b> | <b>\$254,136,454</b> | <b>\$258,842,999</b> | <b>\$260,147,000</b> | <b>\$272,051,000</b> |
| <b>INCREASE/DECREASE IN FUND BALANCE</b>         | <b>\$169,967</b>     | <b>\$537,853</b>     | <b>\$691,159</b>     | <b>\$0</b>           | <b>\$0</b>           |
| <b>BEGINNING FUND BALANCE</b>                    | <b>\$25,121,094</b>  | <b>\$25,291,061</b>  | <b>\$25,828,914</b>  | <b>\$26,520,073</b>  | <b>\$26,520,073</b>  |
| <b>ENDING FUND BALANCE</b>                       | <b>\$25,291,061</b>  | <b>\$25,828,914</b>  | <b>\$26,520,073</b>  | <b>\$26,520,073</b>  | <b>\$26,520,073</b>  |

NOTE: The City of Roanoke operates under a balanced budget concept, whereby current expenditures are funded through current revenues. As a result, a year-end fund balance change is not reflected. See the Fund Balance Analysis on page 73 to understand the policies and procedures for setting aside reserves and contingencies.

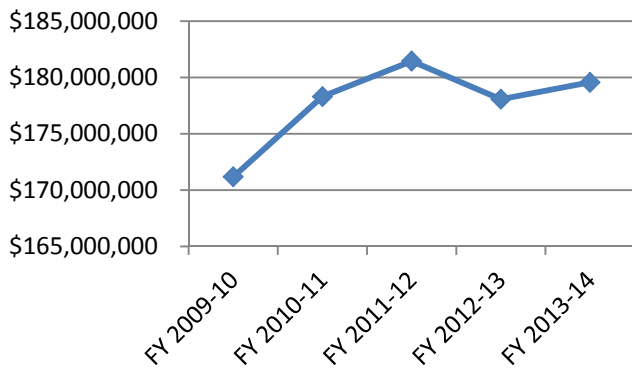
# Comparison of Revenue Recognized

## Total Revenue Recognized

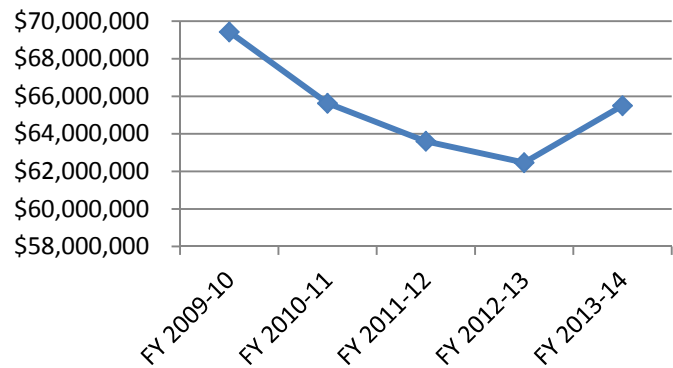


## Revenue Sources

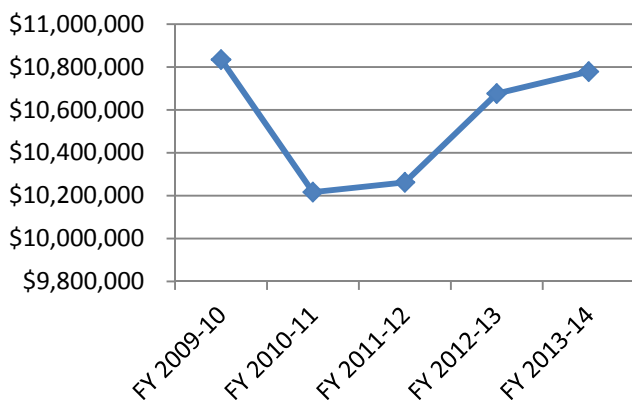
### Local Taxes



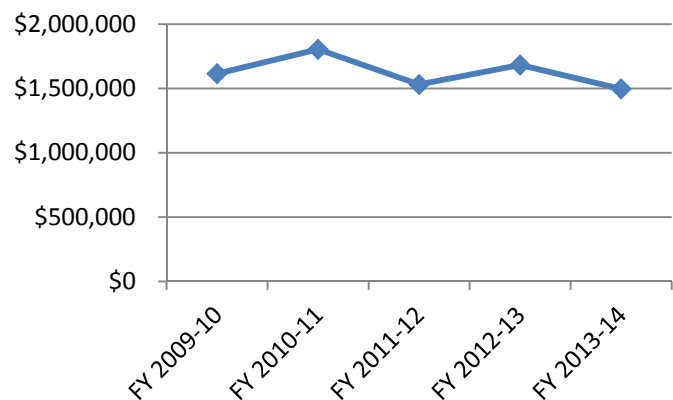
### Intergovernmental



### Charges for Services

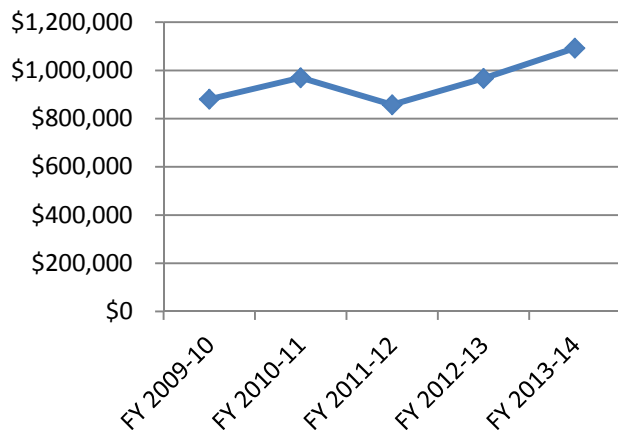


### Fines & Forfeitures

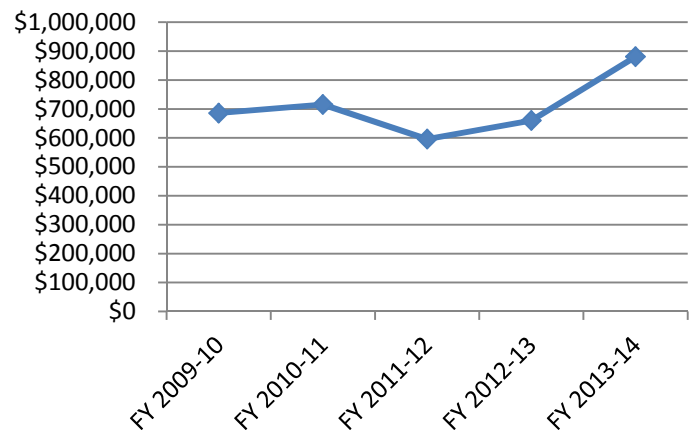


## Comparison of Revenue Recognized

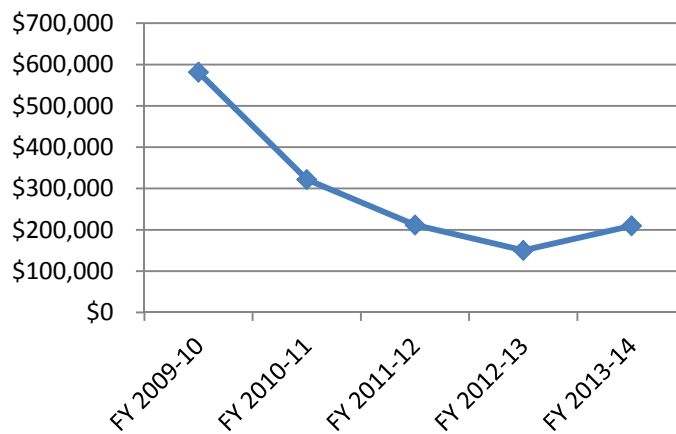
### Permits, Fees & Licenses



### Miscellaneous

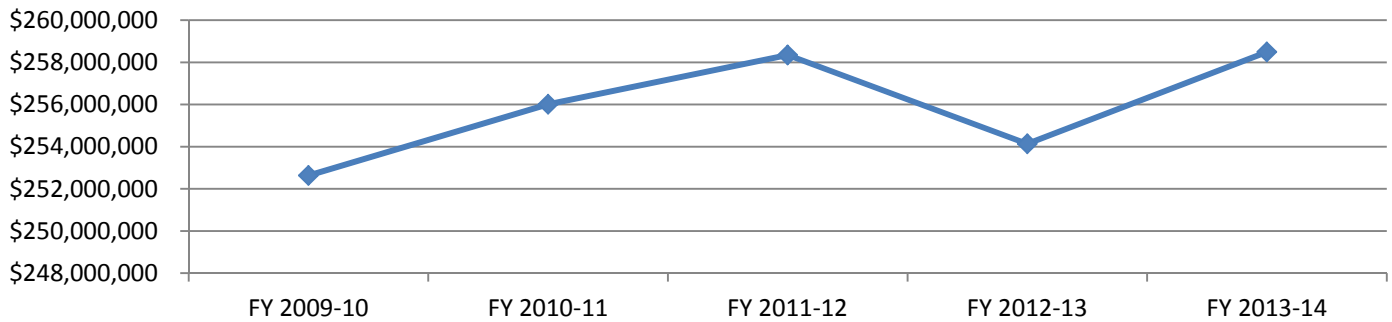


### Rents and Interest



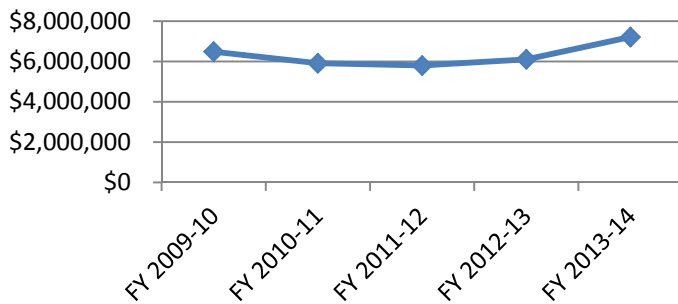
# Expenditure Comparison

## General Fund Expenditures

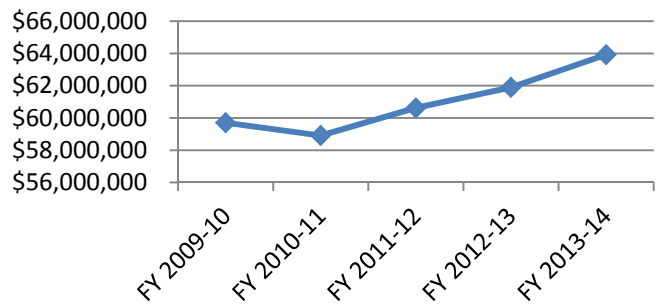


## Expenditure Categories

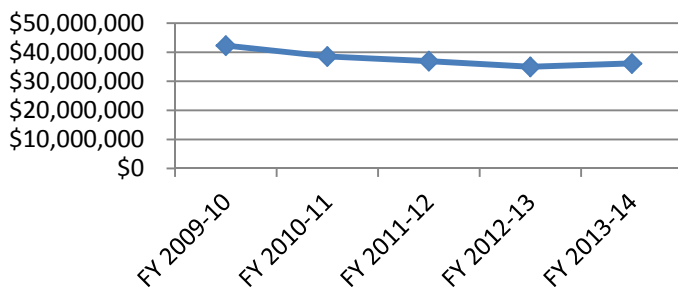
### Community Development



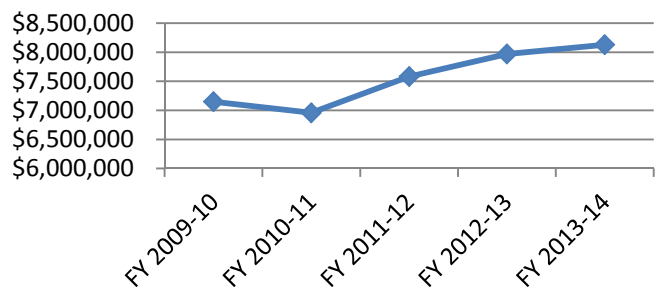
### Public Safety



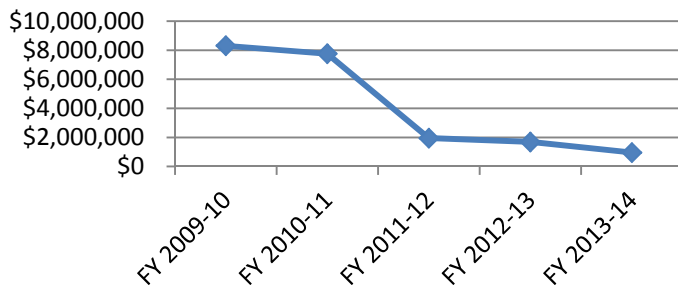
### Health & Welfare



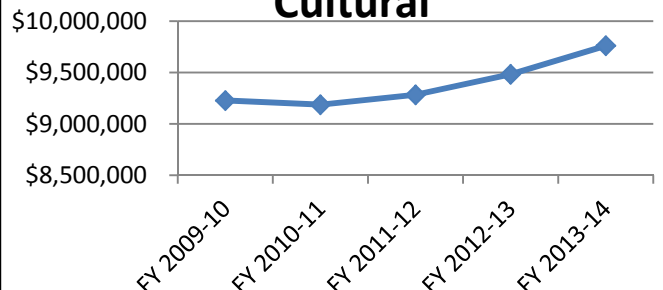
### Judicial Administration



### Non-Departmental

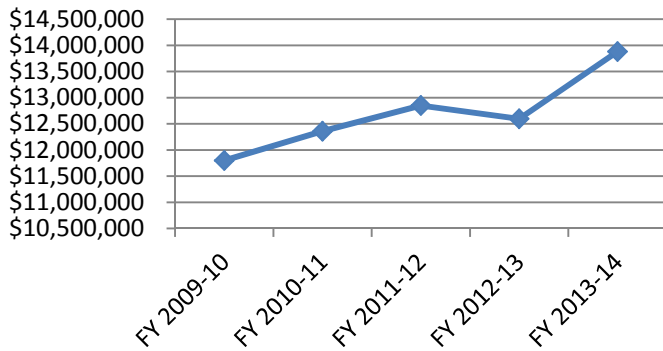


### Parks, Recreation, & Cultural

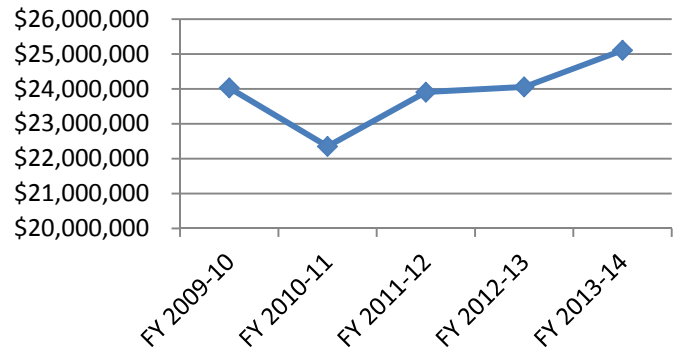


# Expenditure Comparison

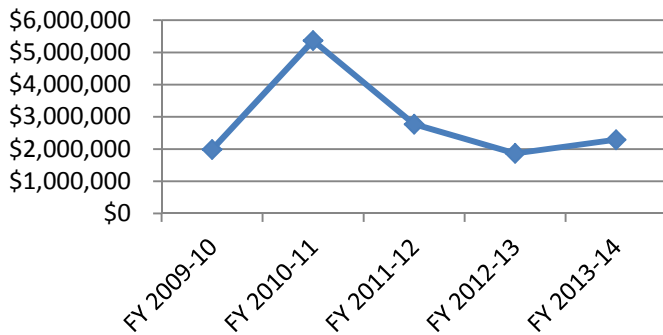
## General Government



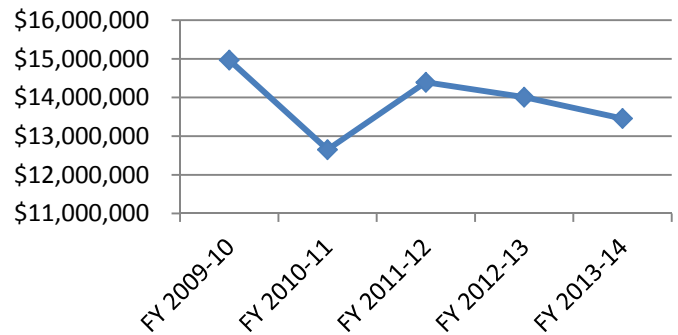
## Public Works



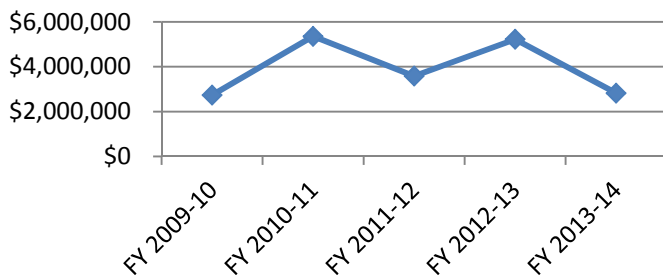
## Transfer to Capital



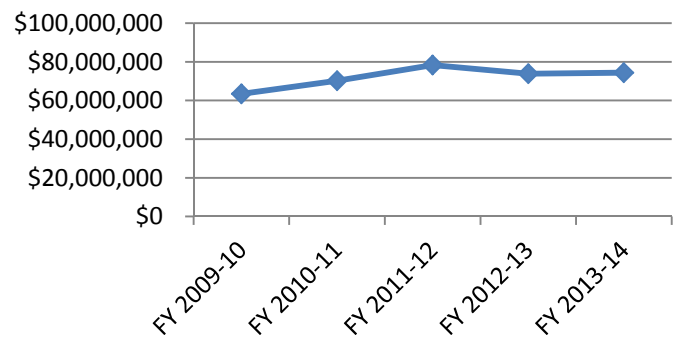
## Transfer to Debt Service



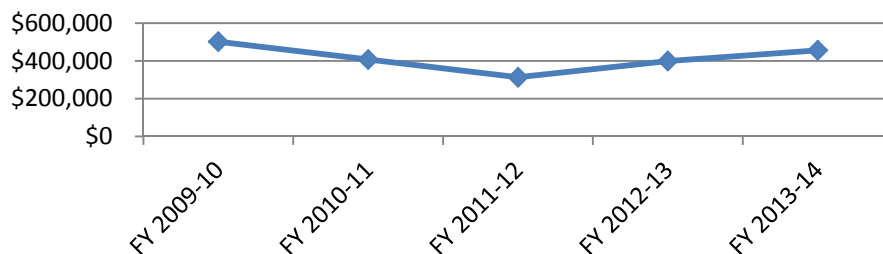
## Transfer to Proprietary Funds



## Transfer to Schools



## Special Revenue



## Revenues, Expenses & Changes in Fund Balance Comparison

| ENTERPRISE FUNDS                                 | FY 2012-13               |                     |                     |
|--|--------------------------|---------------------|---------------------|
|  | Civic<br>Facilities Fund | Parking<br>Fund     | Total               |
| <u>Operating Revenues</u>                        |                          |                     |                     |
| Charges for Services                             | \$2,629,313              | \$2,814,210         | \$5,443,523         |
| Other  | 0                        | 490,380             | 490,380             |
| Total - Operating Revenues                       | <b>\$2,629,313</b>       | <b>\$3,304,590</b>  | <b>\$5,933,903</b>  |
| <u>Operating Expenses</u>                        |                          |                     |                     |
| Personal Services                                | \$1,256,296              | \$150,940           | \$1,407,236         |
| Other Services and Charges                       | 1,886,408                | 970,143             | 2,856,551           |
| Materials and Supplies                           | 0                        | 707,312             | 707,312             |
| Depreciation                                     | 912,689                  | 969,628             | 1,882,317           |
| Total - Operating Expenses                       | <b>\$4,055,393</b>       | <b>\$2,798,023</b>  | <b>\$6,853,416</b>  |
| Operating Income (Loss)                          | (\$1,426,080)            | \$506,567           | (\$919,513)         |
| <u>Nonoperating Revenues (Expenses)</u>          |                          |                     |                     |
| Gain (Loss) on Disposition of Fixed Assets       | (\$19,999)               | 0                   | (19,999)            |
| Discontinuance of Operations Expense             | 0                        | 0                   | 0                   |
| Investment Income                                | 71,829                   | 61,340              | 133,169             |
| Debt Service                                     | (505,811)                | (655,999)           | (1,161,810)         |
| Net Nonoperating Revenues (Expenses)             | (\$453,981)              | (\$594,659)         | (\$1,048,640)       |
| Income (Loss) Before Transfers and Contributions | (\$1,880,061)            | (\$88,092)          | (\$1,968,153)       |
| <u>Transfers and Contributions</u>               |                          |                     |                     |
| Transfers from Other Funds                       | \$2,026,136              | \$0                 | \$2,026,136         |
| Transfers to Other Funds                         | (40,825)                 | 0                   | (40,825)            |
| Net Transfers and Contributions                  | \$1,985,311              | \$0                 | \$1,985,311         |
| Changes in Net Assets                            | 105,250                  | (88,092)            | 17,158              |
| <b>Net Assets - Beginning of Year</b>            | <b>12,589,279</b>        | <b>22,515,979</b>   | <b>35,105,258</b>   |
| <b>Net Assets - End of Year</b>                  | <b>\$12,694,529</b>      | <b>\$22,427,887</b> | <b>\$35,122,416</b> |

## Revenues, Expenses & Changes in Fund Balance Comparison

| FY 2013-14            |                     |                 |                     | BUDGETED PROJECTIONS |                     |
|-----------------------|---------------------|-----------------|---------------------|----------------------|---------------------|
| Civic Facilities Fund | Parking Fund        | Stormwater Fund | Total               | Budget FY 2014-15    | Budget FY 2015-16 * |
| \$2,364,614           | \$3,000,712         | \$0             | \$5,365,326         | \$8,309,447          | \$10,182,463        |
| -                     | 480,815             | -               | 480,815             | 0                    | 0                   |
| <b>\$2,364,614</b>    | <b>\$3,481,527</b>  | <b>\$0</b>      | <b>\$5,846,141</b>  | <b>\$8,309,447</b>   | <b>\$10,182,463</b> |
| \$1,106,825           | \$176,312           | \$69,430        | \$1,352,567         | \$1,615,104          | \$1,818,194         |
| 1,912,528             | 979,255             | 0               | \$2,891,783         | 1,962,922            | 2,091,575           |
| 0                     | 762,524             | 95              | \$762,619           | 1,713,713            | 2,293,214           |
| 914,009               | 978,116             | 0               | \$1,892,125         | 0                    | 0                   |
| <b>\$3,933,362</b>    | <b>\$2,896,207</b>  | <b>\$69,525</b> | <b>\$6,899,094</b>  | <b>\$5,291,739</b>   | <b>\$6,202,983</b>  |
| (\$1,568,748)         | \$585,320           | (\$69,525)      | (\$1,052,953)       | \$3,017,708          | \$3,979,480         |
| \$0                   | \$0                 | \$0             | \$0                 | \$0                  | \$0                 |
| 0                     | 0                   | 0               | 0                   | 0                    | 0                   |
| 95,770                | 73,305              | 0               | 169,075             | 0                    | 0                   |
| (654,227)             | (913,162)           | -               | (1,567,389)         | (3,017,708)          | (3,478,928)         |
| (\$558,457)           | (\$839,857)         | \$0             | (\$1,398,314)       | (\$3,017,708)        | (\$3,478,928)       |
| (\$2,127,205)         | (\$254,537)         | (\$69,525)      | (\$2,451,267)       | \$0                  | \$500,552           |
| \$2,034,194           | \$953,065           | \$94,525        | \$3,081,784         | \$2,034,194          | \$3,391,449         |
| -                     | (11,280)            | -               | (11,280)            | 0                    | 0                   |
| \$2,034,194           | \$941,785           | \$94,525        | \$3,070,504         | \$2,034,194          | \$3,391,449         |
| <b>(\$93,011)</b>     | \$687,248           | \$25,000        | \$619,237           | 2,034,194            | 3,892,001           |
| 12,694,529            | 22,427,887          | 0               | 35,122,416          | 35,741,653           | 37,775,847          |
| <b>\$12,601,518</b>   | <b>\$23,115,135</b> | <b>\$25,000</b> | <b>\$35,741,653</b> | <b>\$37,775,847</b>  | <b>\$41,667,848</b> |



## Revenues, Expenses & Changes in Fund Balance Comparison

| INTERNAL SERVICE FUNDS                         | FY 2012-13          |                       |                      |                     | FY 2013-14          |                       |                      |                     |
|--|---------------------|-----------------------|----------------------|---------------------|---------------------|-----------------------|----------------------|---------------------|
|  | Technology Fund     | Fleet Management Fund | Risk Management Fund | Total               | Technology Fund     | Fleet Management Fund | Risk Management Fund | Total               |
| <u>Operating Revenues</u>                      |                     |                       |                      |                     |                     |                       |                      |                     |
| Charges for Services                           | \$5,897,803         | \$6,712,338           | \$16,317,751         | \$28,927,892        | \$6,017,001         | \$6,410,803           | \$15,735,933         | \$28,163,737        |
| Other Revenue                                  | 111,355             | 401,596               | 0                    | 512,951             | 46,094              | 295,016               | 0                    | 341,110             |
| Total - Operating Revenues                     | <b>\$6,009,158</b>  | <b>\$7,113,934</b>    | <b>\$16,317,751</b>  | <b>\$29,440,843</b> | <b>\$6,063,095</b>  | <b>\$6,705,819</b>    | <b>\$15,735,933</b>  | <b>\$28,504,847</b> |
| <u>Operating Expenses</u>                      |                     |                       |                      |                     |                     |                       |                      |                     |
| Personal Services                              | \$2,482,351         | \$1,250,690           | \$162,420            | \$3,895,461         | \$2,088,667         | \$1,470,207           | \$209,987            | \$3,768,861         |
| Other Services and Charges                     | 1,309,669           | 317,447               | 16,868,251           | \$18,495,367        | 1,485,560           | 447,974               | 14,170,446           | 16,103,980          |
| Materials and Supplies                         | 733,160             | 3,228,771             | 842,106              | \$4,804,037         | 577,380             | 2,389,083             | 626,974              | 3,593,437           |
| Depreciation                                   | 3,519,225           | 1,909,740             | 0                    | \$5,428,965         | 2,713,104           | 2,073,520             | 0                    | 4,786,624           |
| Total - Operating Expenses                     | <b>\$8,044,405</b>  | <b>\$6,706,648</b>    | <b>\$17,872,777</b>  | <b>\$32,623,830</b> | <b>\$6,864,711</b>  | <b>\$6,380,784</b>    | <b>\$15,007,407</b>  | <b>\$28,252,902</b> |
| Operating Income (Loss)                        | (\$2,035,247)       | \$407,286             | (\$1,555,026)        | (\$3,182,987)       | (\$801,616)         | \$325,035             | \$728,526            | \$251,945           |
| <u>Nonoperating Revenues (Expenses)</u>        |                     |                       |                      |                     |                     |                       |                      |                     |
| Gain (Loss) on Disposition of Fixed Assets     | \$0                 | (\$33,173)            | \$0                  | (\$33,173)          | (\$17,844)          | (\$81,690)            | \$0                  | (\$99,534)          |
| Investment Income                              | 17,911              | 3,991                 | 39,807               | 61,709              | 26,970              | 3,378                 | 32,444               | 62,792              |
| Interest Expense                               | (190,388)           | (227)                 | 0                    | (190,615)           | (361,345)           | (611)                 | 0                    | (361,956)           |
| Capital Outlay                                 | 0                   | 0                     | 0                    | 0                   | 0                   | 0                     | 0                    | 0                   |
| Reserve for Capital                            | 0                   | 0                     | 0                    | 0                   | 0                   | 0                     | 0                    | 0                   |
| Other Revenue                                  | 0                   | 0                     | 0                    | 0                   | 0                   | 0                     | 0                    | 0                   |
| Net Nonoperating Revenues (Expenses)           | (\$172,477)         | (\$29,409)            | \$39,807             | (\$162,079)         | (\$352,219)         | (\$78,923)            | \$32,444             | (\$398,698)         |
| Income (Loss) Before Transfers & Contributions | (\$2,207,724)       | \$377,877             | (\$1,515,219)        | (\$3,345,066)       | (\$1,153,835)       | \$246,112             | \$760,970            | (\$146,753)         |
| <u>Transfers and Contributions</u>             |                     |                       |                      |                     |                     |                       |                      |                     |
| Capital Contributions                          | \$0                 | \$0                   | \$0                  | \$0                 | \$0                 | \$0                   | \$0                  | \$0                 |
| Transfers from Other Funds                     | 797,828             | 281,154               | 2,141,000            | 3,219,982           | 453,393             | 256,877               | 99,416               | 809,686             |
| Transfers from Component Unit                  | 0                   | 0                     | 0                    | 0                   | 0                   | 0                     | 0                    | 0                   |
| Transfers to Other Funds                       | 0                   | 0                     | 0                    | 0                   | (16,472)            | (29,529)              | 0                    | (46,001)            |
| Net Transfers and Contributions                | \$797,828           | \$281,154             | \$2,141,000          | \$3,219,982         | \$436,921           | \$227,348             | \$99,416             | \$763,685           |
| Change in Net Assets                           | (1,409,896)         | 659,031               | 625,781              | (125,084)           | (716,914)           | 473,460               | 860,386              | 616,932             |
| Net Assets - Beginning of Year                 | \$12,150,842        | \$11,437,634          | (\$6,162,642)        | \$17,425,834        | \$10,740,946        | \$12,096,665          | (\$5,536,861)        | \$17,300,750        |
| Net Assets - End of Year                       | <b>\$10,740,946</b> | <b>\$12,096,665</b>   | <b>(\$5,536,861)</b> | <b>\$17,300,750</b> | <b>\$10,024,032</b> | <b>\$12,570,125</b>   | <b>(\$4,676,475)</b> | <b>\$17,917,682</b> |

## Revenues, Expenses & Changes in Fund Balance Comparison

| INTERNAL SERVICE FUNDS                         | Total FY 2012-13     | Total FY 2013-14    |
|--|----------------------|---------------------|
| <u>Operating Revenues</u>                      |                      |                     |
| Charges for Services                           | \$28,927,892         | \$28,163,737        |
| Other Revenue                                  | 512,951              | 341,110             |
| Total - Operating Revenues                     | <b>\$29,440,843</b>  | <b>\$28,504,847</b> |
| <u>Operating Expenses</u>                      |                      |                     |
| Personal Services                              | \$3,895,461          | \$3,768,861         |
| Other Services and Charges                     | 18,495,367           | 16,103,980          |
| Materials and Supplies                         | 4,804,037            | 3,593,437           |
| Depreciation                                   | 5,428,965            | 4,786,624           |
| Total - Operating Expenses                     | <b>\$32,623,830</b>  | <b>\$28,252,902</b> |
| Operating Income (Loss)                        | <b>(\$3,182,987)</b> | <b>\$251,945</b>    |
| <u>Nonoperating Revenues (Expenses)</u>        |                      |                     |
| Gain (Loss) on Disposition of Fixed Assets     | (\$33,173)           | (\$99,534)          |
| Investment Income                              | 61,709               | 62,792              |
| Debt Service                                   | (190,615)            | (361,956)           |
| Capital Outlay                                 | 0                    | 0                   |
| Reserve for Capital                            | 0                    | 0                   |
| Other Revenue                                  | 0                    | 0                   |
| Net Nonoperating Revenues (Expenses)           | <b>(\$162,079)</b>   | <b>(\$398,698)</b>  |
| Income (Loss) Before Transfers & Contributions | <b>(\$3,345,066)</b> | <b>(\$146,753)</b>  |
| <u>Transfers and Contributions</u>             |                      |                     |
| Capital Contributions                          | \$0                  | \$0                 |
| Transfers from Other Funds                     | 3,219,982            | 809,686             |
| Transfers from Component Unit                  | 0                    | 0                   |
| Transfers to Other Funds                       | 0                    | (46,001)            |
| Net Transfers and Contributions                | <b>\$3,219,982</b>   | <b>\$763,685</b>    |
| Change in Net Assets                           | <b>(\$125,084)</b>   | <b>\$616,932</b>    |
| Net Assets - Beginning of Year                 | <b>\$17,425,834</b>  | <b>\$17,300,750</b> |
| Net Assets - End of Year                       | <b>\$17,300,750</b>  | <b>\$17,917,682</b> |

| BUDGETED PROJECTION  |                      |
|----------------------|----------------------|
| Adopted FY 2014-15   | Adopted FY 2015-16   |
| \$27,861,495         | \$29,152,672         |
| 0                    | 0                    |
| <b>\$27,861,495</b>  | <b>\$29,152,672</b>  |
| \$4,723,850          | \$5,015,860          |
| 18,132,479           | 19,263,545           |
| 3,912,367            | 3,487,327            |
| 0                    | 0                    |
| <b>\$26,768,696</b>  | <b>\$27,766,732</b>  |
| \$1,092,799          | \$1,385,940          |
| \$0                  | \$0                  |
| 0                    | 0                    |
| (442,799)            | (435,940)            |
| 100,000              | 100,000              |
| (750,000)            | (950,000)            |
| 0                    | 0                    |
| <b>(\$1,092,799)</b> | <b>(\$1,285,940)</b> |
| \$0                  | \$100,000            |
| \$0                  | \$0                  |
| 0                    | 0                    |
| 0                    | 0                    |
| 0                    | 0                    |
| <b>\$0</b>           | <b>\$0</b>           |
| \$0                  | \$100,000            |
| <b>\$17,917,682</b>  | <b>\$17,917,682</b>  |
| <b>\$17,917,682</b>  | <b>\$18,017,682</b>  |

## Revenues, Expenses & Changes in Fund Balance Comparison

| HUD ENTITLEMENT GRANT | BUDGET FY 2012-13 | BUDGET FY 2013-14 | BUDGET FY 2014-15 | BUDGET FY 2015-16 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
|-----------------------|-------------------|-------------------|-------------------|-------------------|

### Sources of Financial Resources:

#### CDBG:

|  |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| Entitlement Grant                      | \$1,469,482        | \$1,249,381        | \$1,553,163        | \$1,536,172        |
| Program Income                         | 423,833            | 450,000            | 0                  | 0                  |
| Local Funds (Administrative Use)       | 750                | 750                | 0                  | 0                  |
| Excess Program Income                  | 25,000             | 0                  | 0                  | 0                  |
| Carry-over from Previous Fiscal Year   | 654,000            | 300,743            | 535,000            | 600,000            |
| <b>Subtotal - CDBG Funds Available</b> | <b>\$2,573,065</b> | <b>\$2,000,874</b> | <b>\$2,088,163</b> | <b>\$2,136,172</b> |

#### HOME:

|  |                    |                  |                  |                  |
|--|--------------------|------------------|------------------|------------------|
| Entitlement Grant                      | 439,973            | 352,500          | 485,469          | 415,552          |
| Program Income                         | 25,000             | 0                | 0                | 0                |
| Local Match                            | 25,000             | 25,000           | 0                | 0                |
| Excess Program Income                  | 5,000              | 414,750          | 0                | 0                |
| Carry-over from Previous Fiscal Year   | 575,000            | 0                | 157,000          | 150,000          |
| <b>Subtotal - HOME Funds Available</b> | <b>\$1,069,973</b> | <b>\$792,250</b> | <b>\$642,469</b> | <b>\$565,552</b> |

#### ESG:

|  |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| Entitlement Grant                            | 144,729            | 130,257            | 128,203            | 138,444            |
| <b>Subtotal - ESG Funds Available</b>        | <b>\$144,729</b>   | <b>\$130,257</b>   | <b>\$128,203</b>   | <b>\$138,444</b>   |
| <b>Total - Financial Resources Available</b> | <b>\$3,787,767</b> | <b>\$2,923,381</b> | <b>\$2,858,835</b> | <b>\$2,840,168</b> |

### Uses of Financial Resources:

|  |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| Economic Development                           | \$502,203          | \$0                | \$100,000          | \$0                |
| Homeless Services                              | 144,729            | 123,900            | 128,203            | 132,271            |
| Housing Development                            | 2,135,522          | \$2,082,250        | \$1,782,589        | \$985,518          |
| Human Development                              | 285,912            | 251,750            | 221,262            | 218,881            |
| Neighborhood Development                       | 397,401            | 83,997             | 282,387            | 1,176,500          |
| Planning and Administration                    | 322,000            | 381,484            | 344,394            | 326,998            |
| <b>Total - Financial Resource Expenditures</b> | <b>\$3,787,767</b> | <b>\$2,923,381</b> | <b>\$2,858,835</b> | <b>\$2,840,168</b> |

|                   |     |     |     |     |
|-------------------|-----|-----|-----|-----|
| Balance - June 30 | \$0 | \$0 | \$0 | \$0 |
|-------------------|-----|-----|-----|-----|

## FUND BALANCE ANALYSIS

Fund Balance protects our fiscal health by ensuring sufficient funds are available to meet financial challenges in the future.

Fund Balance represents the cumulative difference between total financial resources and total appropriated uses. Fund balances are used for one-time (non-operational) expenditures or they are appropriated as "reserves". In the budget process financial resources equal total appropriated uses because the creation of reserves or contingencies are budgeted as appropriated uses. Reserves are appropriated into the operating budget in order to set aside funds which may be needed for a variety of reasons as explained in further detail in the following paragraphs. In FY 2015 and FY 2016 \$875,000 and \$1,000,000 respectively were budgeted as funding for reserve / fund balance growth. Contingency funds are also allocated throughout the year for unanticipated events not previously accounted for in the adopted budget. On November 1, 2010 City Council approved changes to strengthen the City's reserves and debt policies. These policies have been revised several times to ensure adherence to Governmental Accounting Standards Board (GASB) statements and policy driven bi-annual reviews.

**General Fund Balance** – Most day-to-day governmental activities are financed from the General Fund. The General Fund Balance represents funds reserved for multiple items:

A specific portion of the fund balance is reserved for outstanding commitments of goods or services ordered but not received (encumbrances) by fiscal year end. Encumbrances are considered Committed fund balance. At the year ended June 30, 2014 a Committed fund balance of \$1,905,812 was reserved for encumbrances through an ordinance.

The Unassigned General Fund Balance is a reserve intended to provide a margin of financial safety in the event of unforeseen extraordinary expenditures or revenue declines. The reserves policy calls for the Unassigned General Fund reserve to be equal to 10% of General Fund expenditures. For fiscal year 2014, as of June 30, 2014, the Unassigned General Fund balance was \$26,757,052 or 10.4% of expenditures.

On November 1, 2010, City Council also created the Economic Downturn Reserve. This reserve funding was subsequently revised to a more simplified calculation of funding to 5% through the allocation of a portion of revenue growth. This reserve may only be used if revenues decline by more than 1.5% of the current year estimate with draw downs limited to half of the reserve balance.

New replenishment requirements for use of any reserves will be a three-year period to return the reserve to at least the minimum required level.

**Debt Service Fund Balance** – These funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and fiscal charges not being financed by proprietary funds. Debt Service Fund Balance at year end June 30, 2014 was \$1,406,148. These funds are committed for future debt service payments.

**Special Revenue Fund Balance** – These funds are used to account for the proceeds of specific revenue sources (grants) that are legally restricted to expenditures for specific purposes. It is for this reason that no fund balance for the Special Revenue Fund ever exists. A Fund Balance in the Special Revenue Fund can only exist in the situation of a restricted endowment, of which the City currently has none.

## FUND BALANCE ANALYSIS

**Internal Service Fund Balance (Retained Earnings)** – These funds are established to account for activities that provide goods or services to other funds, departments, or agencies of the primary government and its component units, or to their governments, on a cost-reimbursement basis. Internal Service fund balance includes Department of Technology, Fleet Management, and Risk Management. It is management's policy to create necessary reserves for Risk Management such as health insurance, workers' compensation, automobile claims, as well as general liability claims. It is management's procedure to utilize undesignated Internal Service Fund Balance through a working capital calculation and allow for 80% of the working capital to be used to purchase capital equipment or other one-time items or reallocation to other funds. The Internal Service Fund Balance for the fiscal year ended June 30, 2014 was \$17,917,682 of which \$1,225,822 was designated as unrestricted, and \$16,691,860 represented invested capital, net of related debt.

The City is self insured for health insurance, workers' compensation, general liability, and automobile claims. On November 1, 2010, City Council created a Risk Management Reserve policy that calls for a reserve equal to 25% average self insured claims plus 10% average fully insured premiums plus a \$1 million catastrophic reserve. The Risk Management Reserve balance as of June 30, 2014 was (\$4,676,475) and was underfunded by (\$9,676,475) compared to the computed minimum funding level of \$5,000,000.

**Capital Projects Fund Balance** – These are funds used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The Capital Projects Fund Balance at June 30, 2014 was \$20,521,692 of which \$5,669,959 is related to outstanding bond proceeds and categorized as restricted; committed funds of \$10,018,877 for outstanding purchase commitments for goods and services ordered but not received; \$590,994 committed for Future Years' Expenditures; and \$4,241,862 committed for the Economic and Community Development Reserve. .

On May 10, 2005, City Council adopted the Economic and Community Development Reserve Policy. The Economic and Community Development Reserve provides a source of funding which will create flexibility to cash fund unforeseen opportunities which may arise in the areas of economic and community development. The policy states that the reserve floor shall be maintained at or above \$1.0 million.

**Enterprise Fund Balance (Retained Earnings)** – Enterprise funds are established to account for the operations of enterprises which provide goods or services to the public and which are financed and operated in a manner similar to private businesses. Enterprise fund balance includes Civic Facilities, Parking and Stormwater Utility. The Enterprise Fund balance at fiscal year ended June 30, 2014 was \$35,741,653 of which \$33,828,819 is invested in capital assets, net of related debt and \$1,912,834 represents unrestricted funds. It is management's procedure to utilize unrestricted Enterprise Fund Balance through a working capital calculation and allow for 80% of the working capital to be used for one-time items or reallocation to other funds. Enterprise Fund balance deficits are avoided through appropriation of subsidies from the General Fund if necessary.